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WISCONSIN TAX COMMISSION

Bulletin No. 39 June, 1930

THE GEOGRAPHICAL PROBLEM IN WISCONSIN TAXATION

By

J. ROY BLOUGH, Ph. D.

STATISTICIAN, WISCONSIN TAX COMMISSION

MADISON, WISCONSIN

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Bus.

PREFATORY NOTE

An important statutory duty of the Tax Commission is "to disseminate from time to time in such manner as shall best be calculated to attract public attention . . . useful and valuable information concerning the subject of taxation and public finance." Complying with this duty, the Commission has from time to time published bulletins on taxation subjects of interest to the general public.

This publication is a study prepared as a doctor's thesis by our senior statistician, Mr. J. R. Blough. The preparation of this thesis was consonant with his official duties and he, therefore, had our encouragement and such assistance as we could extend. The study contains much "useful and valuable information on the subject of taxation" which should be brought to the attention of the public and we are, therefore, publishing it as a departmental bulletin.

WISCONSIN TAX COMMISSION,

By EDWARD L. KELLEY, *Chairman*,
W. J. CONWAY,
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SUMMARY

As states develop in economic complexity, the political subdivision of the state into counties, towns, villages, cities, and school districts gives rise to important tax problems.

These arise from differences between districts in their abilities to support government, from an uneven distribution of different tax bases, and from diffusion and confusion of the benefits of governmental services among taxation districts.

The purpose of the present study is to show the location in rural and urban districts and in different counties of certain important types of tax bases used in Wisconsin in order to indicate the extent of the uneven distribution of different tax bases and the extent of differences in ability to support government.

The principal facts set forth in the following pages are, in brief,

1. The bases or measures of tax liability employed in Wisconsin for which the geographical apportionment can be determined are concentrated in a few counties and in cities and villages.

2. Taxable income, public utility values, inheritance taxes, and telephone taxes are much more highly concentrated in a few counties than is general property, while motor vehicle license fees are slightly less concentrated than is general property.

3. Taxable income and public utility values are much more highly concentrated in cities and villages than is general property. The large majority of rural taxing districts have no considerable quantities of taxable income or public utility value. General property is the only tax base available for any material amount of revenue in the large majority of rural communities.

4. The concentration of general property and normal income taxes in a few counties and in urban districts is greater than in prewar years.

5. The proportions of personal property to all general property and of improvements to all real estate are larger in urban districts than in rural districts.

6. Northern Wisconsin counties and certain central counties have decidedly less ability to support governmental functions than do southern and eastern counties.

7. If general property values are a proper measure of the taxpaying ability of taxation districts, rural communities in general are less burdened with taxes than are urban communities in general; but if taxable income is a proper measure rural communities are much more heavily burdened with taxes than are urban communities.

These facts are significant in determining state fiscal policies in two ways.

1. It makes a difference in the tax burdens of different political subdivisions how the income, untility, and other taxes are divided between the state and its subdivisions. Rural districts generally are benefited and urban districts generally burdened when the state takes a larger share of income and utility taxes to reduce or avoid state levies on general property.

2. It likewise makes a difference in the tax burdens of different political subdivisions whether the state or the localities finance governmental functions. Less wealthy districts generally are benefited and more wealthy districts generally burdened when the state finances a larger share of governmental functions either directly through state performance of services or through state aids.

Although these facts are important, there are other questions which must be answered before the facts of this study can be intelligently applied in the determination of state fiscal policy.

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FOREWORD

This study was prepared originally as a doctoral dissertation for submission to the University of Wisconsin. For purposes of publication it has been condensed and rewritten but the same data have been used. Consequently the figures are not now the latest available. An examination of the most recent figures reveals that they would not materially affect the results of the study.

The writer is indebted to his major professor, Dr. Wm. H. Kiekhofer for guidance and helpful criticism, and to Dr. Harold M. Groves for ideas of value in clarifying the problem.

Chief thanks are due to the members of the Tax Commission who kindly permitted the writer to work on this project along with and at times as part of his regular duties. The idea for the project was suggested by Commissioner Charles D. Rosa. Many valuable suggestions have been made by Commissioners W. J. Conway and Edward L. Kelley and by former Commissioner A. W. Kimball. The writer is further indebted to the Commission for this opportunity of publishing the principal part of the study.

Acknowledgment is also made of the work of the members of the Commission's clerical and stenographic staff who have performed much of the tiresome detail work.

J. R. B.

THE GEOGRAPHICAL PROBLEM IN WISCONSIN TAXATION

I. THE NATURE OF THE GEOGRAPHICAL PROBLEM

Both the importance and the difficulty of equitably distributing the burdens of taxation increase as the process of living grows more complex. The importance increases because the volume and burden of taxes become ever larger with the continual development of governmental services. The difficulty increases because new conflicts of interest arise as social organization becomes more complicated.

To visualize the increasing difficulty one need only set up several imaginary or hypothetical political States with economic systems ranging from simple to complex and examine the problems of equitably distributing the burdens of taxation which arise in each. In each of these States the political organization is the same and consists of a central organization covering the entire state, together with local political units. These States thus have political organizations similar to those of our American states and also of the United States as a whole.

An imaginary State of simple organization would be one in which agriculture is the sole occupation and source of income, in which wealth and income are evenly divided among the people, and in which the manners and conditions of life are the same for all—in short, a State where there is complete uniformity. In such a State the problem of the equitable distribution of tax burdens is not a difficult one. Whatever the method of taxation adopted, the burden rests on the same people and is divided among them in the same proportions. Whatever the services of government, they are enjoyed in the same degree by all. There are, accordingly, no clashing interests of groups differently affected by tax legislation. The only problem is to administer the laws fairly between individuals.

A second imaginary State would be one in which the uniformity of the agricultural democracy existing in the first State has been replaced by the division of occupations and by differences among individuals so that the sources of livelihood include not only farming, but trading, manufac-

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turing, and the professions as well. In this State a large number of persons are independent farmers, artisans, merchants, or professional men. However, specialization has developed within industries, giving rise to groups of people of whom some live without labor from their property alone, some are employers, and many others are wage earners. Inequalities of wealth and of income have appeared, resulting in wide variations in the standards and manners of living. However, while uniformity among people has disappeared in this second imaginary State, political subdivisions as units closely resemble every other. Each has its proportionate share of agriculture, of trade, and of manufacturing. Each has its share of wealth and income and of the rich and the poor. In short, political subdivisions of the State are replicas of each other.

In such a State as this, group interests and oppositions of interest arise. Taxation laws no longer affect all persons alike. For example, general property taxes which burdened all equally in the first imaginary State now rest on some heavily and others lightly. The burdens of income taxes, sales taxes, and property taxes do not fall on the same groups of people. Likewise, the services of government do not benefit all alike. Relief for the poor, public education, highways, protection of property, and the other services of government do not benefit the same persons and some persons are benefited more in total than are others. Consequently, each political unit is divided into groups of persons having similar interests in the policies of government finance. Between these groups there is opposition of interest which constitutes a new and important problem in distributing tax burdens equitably. The legislative bodies must evaluate the opposing interests and determine upon a policy which will best serve the public good. The problem of the equal administration of the tax laws upon individuals continues to be a problem equally as important as in the first imaginary State.

Although opposition of interest exists between groups within political units or taxation districts, it does not extend to opposition between such districts in this second imaginary State. Services of government benefit different districts to the same degree and general tax legislation places

equal burdens on all of them. The conflict of interests, accordingly, has no geographic elements in this State.

A third imaginary State has an economic organization still more complex. In this State not only has uniformity within taxation districts disappeared, but the similarity between such districts has also disappeared. Some districts are wealthy, while others are poor. Some have bountiful natural resources; to others nature was niggardly. In some districts population is congested, while in others it is sparse. Some are urban, others rural districts of long existence, and still others recently settled pioneer communities. In some the dominating industry is agriculture, in others trade and merchandising, in others manufacturing, and in still others lumbering. In some districts an important source of income is real estate, in others tangible personal property, in others personal services, and in still others stocks, bonds, and intangibles generally.

In this third imaginary State a new set of opposing interests arises. Not only are groups within political units opposed to each other but a whole political unit becomes a group opposed in interest to other political units. Tax burdens rest differently on individuals in different economic groups; they likewise rest differently on individuals in different political units. For example, in supporting the central government by a general property tax, districts contribute in proportion to their property regardless of their income; the substitution of an income tax shifts the burden to districts having the income regardless of property values. Districts with little income relative to property will have interests opposing those with much income relative to property in determining the taxing method to be used.

In this imaginary State also governmental services will not be of equal benefit to all political districts. Certain governmental services benefit agricultural districts, others benefit industrial districts, still others benefit cut-over and forest districts. There will thus be opposition of interest between political units in determining the services which a central government is to supply. At the same time there will be opposition of interest between wealthy districts and poor districts. Governmental services will benefit districts largely according to the need for such services while gov-

ernmental support must come from those having the wealth or income. Consequently, poorer districts will favor increases in the services of central governments and in state aids to local governments while wealthier districts will prefer that each local political unit supply its own services at its own cost. Each individual has two sets of interests, his interests in common with others of his same economic position as farmer, laborer, landlord, bondowner, or employer and his interests in common with others of his political unit. In his first set of interests other individuals of his same economic group even outside of his political unit are his fellow members and individuals belonging to other groups whether within or without his political unit are his opponents. In his second set of interests other individuals within the political unit are his co-members and individuals in other political units regardless of economic position are his opponents. The presence of these two sets of interests brings inevitable complications.

A condition such as that existing in the third imaginary State when combined with modern systems of transportation, communication and organization quickly develops into a fourth imaginary State. In this fourth State there remain the same differences between individuals and between districts. In addition the districts are much more closely interrelated than in the previous cases. Railroad systems covering the State own property and earn revenues in many taxation districts and directly or indirectly affect every inhabitant of the State. Great public utility systems spread their network of transmission wires over hundreds of taxation districts; one day power generated by water in one corner of the State furnishes light, heat, power, and transportation to customers in another corner; on another day the situation is reversed and a steam plant in the second section serves the first. Light, heat, and power customers are massed in some districts and scarce in others. Manufacturing plants with branches in various sections of the State draw raw materials from many places, and sell their product widely. Much of the merchandising is through mail order houses which sell direct to far distant customers, through big city department stores drawing customers from many miles distant, and through chain stores with branches

everywhere. Business is carried on through huge corporations and perhaps a majority of corporate ownership is represented by bonds and stocks held by absentee owners far removed from the location of the property.

There is also in this imaginary State much shifting of population. Individuals move their residences from one district to another to find the place in the economic structure to which their aptitudes and training fit them and for which opportunities are open. Boys and girls educated on the farms move to the cities to work and live when they reach adult life. The highways are used by business concerns of all kinds for cheap and convenient transportation. During vacation seasons the roads are full of automobiles carrying people away from home.

In this fourth imaginary State boundaries of political subdivisions have little relationship either to the economic or to the social life of the people. Business overflows political boundaries and knits the parts of the state in complex interrelations.

One result of this mingling of the business and populations of different districts is that instead of the benefits of governmental services rendered by a taxation district being confined to the property and people within its borders they are diffused throughout the entire State. Likewise, the lack of governmental services in any district adversely affects the remainder of the State. For example, the quality of the educational institutions of each district affects the entire State because individuals from the district will move and work throughout the state. If any district through inadequate police service allows a breeding place for criminals within its borders the ill effects will be felt throughout the State. If through failure to protect property an electric transmission line is destroyed it may stop factories, throw men out of work, and darken homes and hospitals a hundred miles away. If highways are impassable in one taxation district the people and business of the whole State may be inconvenienced. The result of this high degree of economic interdependence and interrelation is that people in every district of the State may share in the benefits arising from governmental services in every other district. The benefits of governmental services rendered by each dis-

trict are diffused among all the other districts. No clear line can be drawn where benefit ceases and indifference begins and the amount of the benefit is immeasurable. Rather than a clear cut line, the benefits are greatly confused.

As a result, a solidarity of interest in good government arises throughout the State. The inhabitants of each district are interested in having certain minimum standards of governmental service maintained in other districts. This solidarity of interests does not remove the opposition of interests. Wealthy districts want standards to be forced upon poorer districts to be financed by the local district. Poor districts want the wealthy districts to help finance the costs of these standards, insisting that where there is diffusion and confusion of benefits from governmental services between districts the districts should contribute to the financing of these services in accordance to their ability to pay.

A second result of the close interrelation of the various districts is the inability to determine what taxation district should have jurisdiction in taxing property and income. For example, where is the income of a great factory earned? It draws materials from all over the State or beyond; it sells on a Statewide, nationwide, or even worldwide basis, its employees may live in a district other than the location of the factory buildings and many were reared and educated in far removed districts. What taxing district should have jurisdiction over the income of this factory? Again, how should jurisdiction over a great electric power system be divided among taxation districts? The generating plants are perhaps located in three or four widely separated taxation districts, the transmission lines extend through hundreds of towns, the customers are concentrated in a score of cities and a hundred villages. How much of the value of this great system should be subject to taxation in any one district? Or again, how should the taxing jurisdiction over general property be divided? The value of a large city mercantile area is created by the customers who come to buy. They are drawn from a hundred mile radius. How much of the property value should be taxed for the benefit of the city and how much for the benefit of the supporting

territory? In these cases there is confusion because political boundary lines are not business boundaries. Forces influencing income and value flow across boundaries.

This confusion results in two opposing tendencies. The first is one of competition between districts to have the legal rules for apportioning or determining jurisdiction so drawn as to favor the district. Income and wealth are usually more easily determined in business centers and this easy administration leads to legal rules apportioning income and wealth largely to such centers. The second tendency is for the districts having little income or wealth subject to their taxing jurisdiction to insist that the central government shall take jurisdiction and that the tax shall be collected for the benefit of all in the state, while districts having much income or wealth subject to their taxing jurisdiction insist that they retain jurisdiction and that the tax shall be collected for their own benefit.

A third source of confusion between districts in the fourth imaginary State is the shifting of taxes. By the shifting of taxes is usually meant the passing of the burden from the one actually paying the tax to someone else. Shifting is accomplished through higher or lower prices and is thus brought about by changes in the demand, in the supply, or in other factors affecting prices. In the first State the only shifting of taxes would be from those inside the State to people entirely outside the State, or vice versa. There would be no shifting between inhabitants of that State because they all occupied the same position in the economic structure and would not exchange goods or services with each other. In the second State there would be the question of shifting between different groups within each taxation district. How much of the landlord's taxes were shifted to tenants, how much of the producers' taxes were shifted to consumers, how much if any of the taxes on incomes, personal property, and improvements were shifted to land, would be problems. However, there would be no shifting between districts because of the close similarity of districts and the consequent lack of exchange between them.

In the third State there would be a question of how much tax was shifted from buyers to sellers in different districts so that there would be a question of shifting between geo-

graphical units. In the fourth State the question of such shifting would be made infinitely more complex and its importance increased. If taxes levied on a public utility generation property are shifted, as the law appears to contemplate, to the consumers, one district is indirectly collecting taxes from another district. Similarly, taxes on mercantile or manufacturing property if shifted to consumers would be largely a final burden on people of other districts. The questions of the amount, degree, and uniformity of such shifting have never been determined, and perhaps cannot be determined, but their presence confuses the relation between the tax burdens and tax benefits of different districts.

In these four imaginary States different approaches to the tax problem are required. In the first State marked by a uniform agricultural democracy the only need is for a just and even administration of the laws upon individuals. Equitable local assessments of property and equalization of local assessments in levying state and county taxes are the type of administrative measures designed to meet the need. In the second State marked by similar districts within which widely varying individual conditions have developed there is need for a diversified tax system to equalize tax burdens upon property owners and others with taxable capacity. In the third State marked by wide variations both within and between districts there arises the geographical problem of how central government shall be supported. In the fourth State marked not only by variations but also by a condition of close interdependence and interrelationship between districts resulting in a diffusion and confusion of the benefits of government and the sources of wealth and income, the geographical problem broadens and includes the questions of whether local districts or central government should support certain functions, and whether taxing districts are equitably entitled to complete jurisdiction over wealth and income legally determined to be within their borders. The geographical problem becomes perhaps the most complicated and important of all, although each successive imaginary State retains all the problems of its predecessors.

When we turn from our imaginary States to actual conditions we shall never find an exact counterpart of our first

and second imaginary States. There have always been differences between individuals, occupational differences, differences in wealth and income, differences in manner of living and in use of governmental services. There never has been complete uniformity as in our first imaginary State. Nor has there been complete similarity between political subdivisions as in our second State. Some have always been more wealthy than others, some more urban than others. Nevertheless, in degree if not in completeness, these States represent stages through which most of our American states have passed. In the early days of agricultural settlement when the farm was largely self-sufficing the condition approached that of the first imaginary State. When many small villages had developed to serve the countryside and occupational divisions of labor appeared, the condition approached the second imaginary State. Growing territorial specialization and differences between city and country approached the third imaginary State. Our increasingly complex organization of life today is clearly the condition of the fourth State. Thus, these imaginary States, although not complete historical realities, are nevertheless distinguishable stages. They illustrate the fact that our growing complexity of economic organization is making the geographical problem an outstanding one in the equitable distribution of tax burdens.

Almost all states of the union have passed through stages similar to these imaginary States and most of them are now in a stage corresponding to the fourth State. Yet in many states law and administration have not even met the simple needs of the first stage; there is no uniformity in assessment and no equalization of property between districts. Other states have taken this step and have gone further, employing the income tax and other methods to differentiate taxation and to equalize burdens between different members of the community. Some have taken steps to meet the geographical problems raised in the third and fourth stages. Much remains to be done in these respects in all of the American states.

In Wisconsin progress in adjusting the tax laws to these different stages began comparatively early. Effective equalization of taxes among property owners through uni-

formity in assessments was inaugurated early in this century under the tax commission. Reaching other sources of revenue was started in the inheritance tax, 1903, the income tax 1911, the motor vehicle licenses, and the gasoline tax. Oppositions of interest between districts having relatively different amounts of different types of tax base were recognized in the partial separation of the sources of tax revenue for the state and its subdivisions. The diffusion and geographical confusion of benefits from the services of government were recognized in the state aids for highways and especially in the 1927 school equalization law.

The same problems which have been outlined as being problems of each of our American states are likewise applicable to the federal or central government. Our country is for economic purposes more and more a unit and the states more and more artificial political subdivisions across the boundaries of which business and social activities flow freely. Although the political relationship of the states and the central government of the United States differs from that of the states and their political subdivisions, essentially the same conflicts of interest arise in both cases. Furthermore, the larger geographical problem of the whole nation vitally affects the territorially smaller one within each state.

The geographical problem in taxation thus arises because of oppositions of interests between the people inhabiting different political subdivisions. It can never be solved in the same sense as a problem in arithmetic is solved because of this conflict of interests. However, it can be solved in the sense that the greatest possible public interest in social justice and economic development can be reached through intelligent legislation. Such legislation must rest, first of all, on facts. Groping in the dark with the best of intentions will not produce the desired result except by chance.

Some of the facts which are needed in intelligently approaching this problem are:

(1) How do the taxpaying capacities of different districts compare and what are the relative amounts of property, taxable income, public utilities, and other forms of tax base over which different districts have taxing power and from which they receive taxes?

(2) What types of governmental functions are of general as distinguished from local interest and to what extent are the benefits from such functions diffused throughout the state?

(3) To what extent do the property, income, and other objects of taxation have their source outside the taxation district which has taxing jurisdiction over them?

These questions are fundamental but are not easily answered quantitatively. The present study is limited to the first question. The endeavor has been to show insofar as can be determined from available data the relative amounts of general property value, taxable income, and public utility value located in the rural and urban portions of each county and in different sections of the state together with the relation between general property values and taxable income on the one hand and the apparent and expressed needs for tax revenue on the other. The limitations of the present study must be kept in mind in using the figures. The field of taxation is very complex and no one phase is independent of any other. Care must be taken in drawing conclusions for public policy from these facts because of the great number of factors not touched.

II. SCOPE OF THIS STUDY

1. Questions Treated

The present study is limited to the first of the questions indicated above. The endeavor has been to set forth two groups of facts. The first concerns the relative distribution of different tax bases and taxes, that is, the proportion of each type of tax base or tax located in each county and in the rural and urban sections of each county which receives revenue from the tax. The purpose is to show how different counties and how rural and urban sections share in the distribution of general property, of public utility property, and of taxable income as well as in the distribution of telephone and inheritance taxes.[1] Are these taxes and tax bases divided among the taxing jurisdictions of the state in the same proportions? Will a county which has 1% of the general property also have 1% of the public utility value, 1% of the individual and corporation taxable income, and so on? Or may a county have 1% of the property, 1/10% of the public utilities, and 1/20% of the taxable income?

The second group of facts concerns the distribution of taxpaying capacity measured by general property and taxable income, relative to revenue needs measured by area, population, school census, general revenues and taxes levied. The purpose is to show similarities and differences between counties and between rural and urban sections in their ability to finance the services of government.

2. The Apportionability of Tax Bases and Taxes

This study is naturally limited to those tax bases and taxes which can be geographically located or apportioned. The possibilities of such a geographical distribution vary among the taxes. For some tax bases the jurisdiction can be determined accurately. Thus, the taxation district in

[1] The word "distribution" is used throughout to mean location and not an act of distributing anything.

which general property is assessed can be determined exactly and in considerable detail. At the other extreme, the geographical location of the base of taxation cannot be determined at all in taxing, for example, steam railroads. Such taxes are paid to the state and are retained with minor exceptions entirely by the state. As a result, no data indicating geographical location is collected from the companies taxed. Between these two extremes are other types of taxes in which the location of the tax base can be estimated with considerable reliability from the distribution of the tax itself. For example, public service corporations are assessed by the tax commission as units, are taxed at the average state rate of property taxation, and the bulk of the taxes for each company is distributed to taxation districts in proportion to the amount of the company's property and business located in them. It is not unreasonable to assume that the unit assessment is also geographically divided in the same proportion as are the taxes.[2]

Where the rates of taxation are highly progressive as in the case of inheritance taxes and telephone taxes, so that the determination of the tax base even approximately would be extremely difficult, it is more feasible to use the geographical location of the tax itself without attempting to apportion the tax base.

3. Tax Bases and Taxes Used[3]

In the present study the local assessments and full values of the various kinds of general property are used as reported by the local clerks and by the assessors of income acting in their capacity as supervisors of assessments. The apportionment of individual taxable income is that made by the assessor of incomes in his income tax assessment. Public utility value and corporation taxable income are geographically apportioned on the basis on which the taxes themselves are apportioned. Thus public utility as-

[2] Especially in view of the fact that the unit assessments of light, heat and power companies operating in two or more taxation districts were prior to 1929 divided among districts by the identical method used in apportioning the tax as shown in this study.

[3] For explanation of sources and computations of figures, see Appendix.

sessments levied on each company were apportioned to the counties, towns, villages and cities in which the company operates in proportion to the combined property and retail sales. Figures for the apportionment of the corporation normal income tax were available by taxation districts. From the tax figures an apportionment of corporation income was computed. This method of apportionment probably gives somewhat too small a proportion to rural communities as the average rates on corporate incomes probably are higher in urban than in rural districts. In the cases of telephone taxes, inheritance taxes, and motor vehicle licenses, no attempt has been made to apportion the tax base but the distribution of the tax itself is used. In the cases of other forms of taxation, apportionment was either impossible or the tax yield was too insignificant to justify its discussion.

These apportionments to taxation districts are those made according to statute. This does not necessarily mean that such apportionments correspond to the economic realities. However, as they are the ones actually employed in taxing and the only ones ascertainable, they are used in this study.

4. Rural and Urban Divisions

The apportionments of taxes and tax bases in this study use as units the county, and within the county the towns combined and the villages and cities combined. To the towns combined the word "rural" is frequently applied, while to cities and villages combined the word "urban" is usually applied. This distinction between rural and urban does not correspond with that used in the Federal Census, which classified as rural all territory not included in incorporated places of 2500 or over.[4] Practically all of the villages and many cities are rural in the census classification.

Towns on the one hand and cities and villages on the other are distinguished as rural and urban, respectively, because the original basic reports have as their unit the individual taxing district and these taxing districts are either

[4] Fourteenth Census of the U. S., State Compendium, Wisconsin, p. 8.

towns, villages or cities.[5] Such a division between combined villages and cities and towns does not exactly coincide with an accurate distinction between genuinely rural and urban territory. For example, in counties containing large cities the city property expands and flows over the city boundaries and this overflow property is economically part of the cities themselves although not incorporated as such. Likewise, there are occasional unincorporated villages sufficiently large to be considered urban rather than rural although politically they are parts of towns. On the other hand, many villages and some cities contain within their boundaries agricultural land which is not really a part of the urban unit.

An indication of the extent to which rural territory as used in this study contains urban elements and urban territory contains rural elements may be roughly shown by the amount of residential, mercantile and manufacturing real estate assessed in towns, and the amount of the agricultural real estate assessed in cities and villages. For the state as a whole agricultural real estate assessed in cities and villages in 1927 amounted to $37,695,000, or 1.8% of the total urban assessment of real estate. Residential, mercantile, and manufacturing real estate in towns constituted $158,154,000, or 9.5% of the total real estate assessment of towns. From this, it is seen that only one-sixtieth of city and village real estate is agricultural and possibly rural in character, while approximately one-tenth of real estate classed as rural may be considered as urban in character.

The importance of the inclusion of real estate of urban character in the rural classification varies widely between counties, from Milwaukee County with three-fifths of its "rural" real estate of this character in 1927 to Juneau with one-two-hundred-fiftieth.

The counties with the highest per cents were:

Milwaukee	60.1%	Waukesha	29.6
Vilas	48.5	Walworth	25.1
Oneida	35.8	Racine	24.8
Kenosha	34.9		

[5] The meaning of the word "town" should not be confused with that of the village or city. The town or township form of government exists outside of incorporated villages and cities. Towns thus comprise rural as distinguished from the incorporated urban areas.

In three-fourths of the counties the fraction was less than one-tenth; in one-half the counties it was less than one-twentieth, and in one-fourth the counties it was less than one-fiftieth. Thus, the great majority of the counties had very small per cents of residential, mercantile, and manufacturing property mixed in with their rural real estate.[5] Part of such property consisted of cheese factories and other rural industries.

Throughout the discussion this urban element in rural territory must be kept in mind as it gives the so-called rural sections of some counties a distinctly urban character.

Not only are there degrees of ruralization in towns but there are also degrees of urbanization in cities. The city of Milwaukee was the most highly urbanized with a population in 1920 of 457,147, or three-tenths of the total urban population. Out of a combined population of 1,515,885 for the 132 cities and 325 villages in 1920 the city of Milwaukee and twenty second and third-class cities with over 10,000 population each contained 962,129 people or nearly two-thirds of the total.[7]

In order to show more clearly the situation in the truly urbanized districts and the difference between these and the remainder of the state, separate analyses are included from time to time for Milwaukee and for the twenty second and third-class cities.

Throughout the analysis there are frequently cases where the villages appeared to resemble large cities more than did the small cities. The reason for this is that the village figures are dominated by a few large and wealthy villages in Milwaukee and neighboring counties, while the small cities are more scattered throughout the state. In the northern counties the number of cities proportionate to villages is greater than in the central and southern section. The villages thus reflect both the sectional influence of a greater preponderance of southern and central villages and also the dominance of a few large and important villages which are really more like large cities than are many of the small cities.

[6] Farm residences are classed as agricultural, not as residential real estate.

[7] By 1927 the number of cities had increased to 145 and the number of villages to 354.

III. THE FINDINGS

1. The Fact of Concentration

In a fully settled state having uniform soil quality, topography, and climate, and further having a simple agricultural organization with no urban centers except villages and small cities serving the countryside, the bases of taxation would be evenly distributed among counties in proportion to their area. Wisconsin is far removed from this simple uniformity. Its topography ranges through rocky bluffs, river valleys, gravelly moraines, lakes, swamps, and level prairies. It has numerous types and qualities of soil ranging from the best to the worthless. It is not yet altogether settled; there are still communities in a semi-pioneer condition and millions of acres of unsettled and unused cut-over land. It has large industrial cities while some counties have scarcely a factory. It has rich agricultural counties and very poor agricultural counties. It has mines in southwestern and far northern counties. In fact, Wisconsin has practically every imaginable sort of condition within its borders. Uniformity in the distribution of tax bases is not to be expected with such physical and economic differences.

How far Wisconsin is removed from simple uniformity can be seen by examining the distribution of tax bases among political jurisdictions. General property is used as an example and such use is logical in view of the fact that seven-tenths of the total state and local taxes are raised from this source. The full value of general property is determined by the supervisors of assessment (assessors of incomes) under the supervision of the tax commission. This determination is subject to errors, of course, but is the most accurate and satisfactory value figure available and in the main is reliable.[8]

[8] For the values of whole counties, the assessments of counties making up the state assessment by the tax commission were the figures used. For full values of rural and urban sections, the recommended values of assessors of incomes to county boards were used as indicated. These figures were somewhat different for the years presented. See explanatory notes in appendix.

The bulk of the general property is located in a few counties. (Table 1) Milwaukee County, the second smallest in area in the state, containing 0.4% of the land area of the state, had over one-fourth (27.0%) of the full value of general property in 1927. It, together with the two next most valuable counties, contained over 35%. Nine counties contained over one-half. One-third (24) of the counties contained over three-fourths of all general property. On the other hand, one-half of the counties had altogether less than one-sixth of the total general property.

Table 1

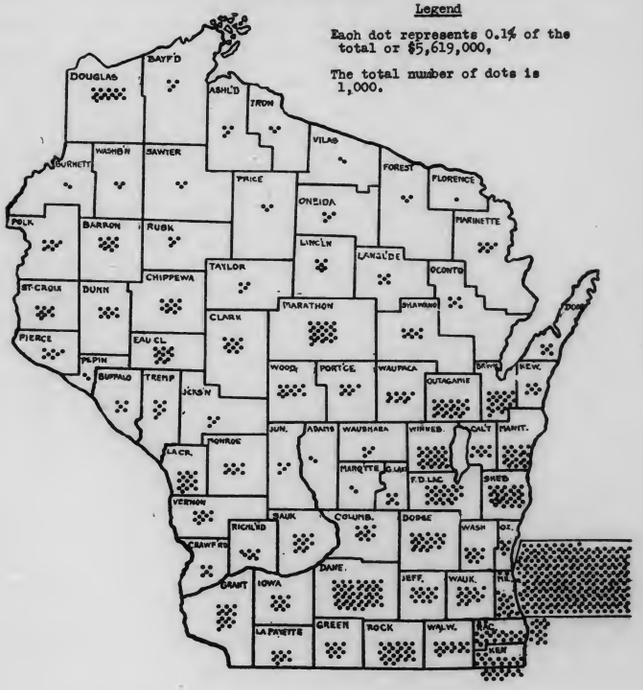
PER CENTS OF RURAL, URBAN AND TOTAL PROPERTY FULL VALUES LOCATED IN COUNTIES HAVING HIGHEST PER CENTS, 1927

	Rural and Urban	Rural	Urban
Milwaukee County	27.0%	4.8%	42.2%
Highest 5 counties	41.1	18.0	58.9
Highest 10 counties	52.5	30.2	71.3
Highest 36 counties	84.2	74.1	93.3

The inequalities in the value of general property located in the 71 counties of the state were thus extreme. Milwaukee County was valued in round figures at $1,515,000,000. The county with the smallest value had less than $7,000,000. In other words, Milwaukee County had 220 times as much property value as had the county with the least value. If the value of the state were divided evenly among the counties each county would have had $79,000,000, but in actuality only one-fourth (18) had this much or more.

The concentration of property values in a few counties was not due to their larger size. The effects of differences in size may be eliminated by dividing the full value of property for each county by the land area of the county. The resultant average values per acre for all general property including cities and villages as well as towns showed in many cases a greater disparity between counties than did counties when compared as units. Milwaukee County's average value per gross acre was over ten times as great as

DISTRIBUTION BY COUNTIES OF TAXABLE PROPERTY INCLUDED IN TAX COMMISSION'S COUNTY ASSESSMENT, 1927*



*Also often referred to as the "state assessment".

Map 1

that of the county next in rank and over 600 times as great as that of the county with the smallest per acre value.

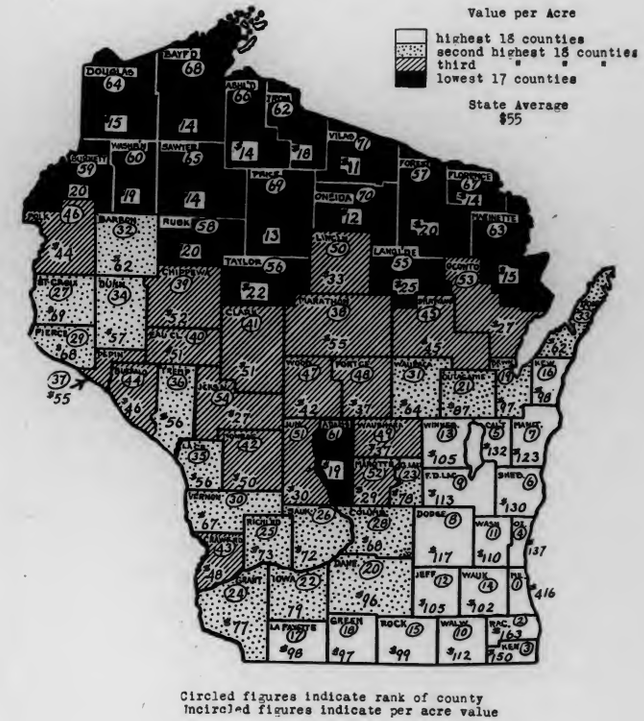
The concentration of property values in a few counties was accompanied by a decided concentration of these counties in one geographical section (Map 1). A line drawn roughly along county lines from Green Bay in Brown County to Prairie du Chien at the mouth of the Wisconsin River between Grant and Crawford Counties divides the state, 29.5% of the land area being to the south and east and the

remaining 70.5% to the north and west. The 29.5% of the area contained over 71% of the general property value in 1927. Similarly, a rough line drawn north and west from Green Bay to the western boundary of the state between Polk and Burnett Counties divides the land area of the state into 34.1% north of the line and 65.9% south of the line. The 34.1% north of the line contained but 7.5% of the general property value. The central and western wedge-shaped part of the state contained 36.3% of the land area and the remaining 21.5% of the general property value.

The concentration of general property in a few counties is a reflection of two facts. The first is that general property was largely massed in urban jurisdictions and further concentrated in a few large urban districts located in a small number of counties. The second is that even in rural territory there were decided differences among counties in the value of property.

Cities and villages occupy only a minute fraction of the area of the state but they contained in 1927 three-fifths of the value of the general property. The number of cities was 145 and the number of villages 354 or a total of 499 urban jurisdictions. Yet 36.3% of the value of their combined property was located in Milwaukee City alone. Seven-tenths of all the urban general property was located in twenty-one first and second class cities, including Milwaukee, located in 19 counties. Over seven-tenths of the property was located in the cities and villages of ten counties. (Table 1) Urban property was thus highly concentrated in a small number of cities and counties. With a few exceptions these cities and counties are all located in the southeastern part of the state. An accompaniment of this concentration of urban property in a few counties was a wide difference in the proportions of urban and rural property in various counties. In Milwaukee County, 92.7% of the property was urban while in Florence County all was rural there being no incorporated villages or cities in the county. In one-fourth of the counties, over one-half of the property was urban, in a second fourth between three-tenths and one-half was urban, in a third fourth between one-fifth and three-tenths was urban, and in the last fourth less than one-fifth was urban. Three-fourths of the counties were

COUNTIES RANKED BY AVERAGE FULL VALUE PER ACRE OF AGRICULTURAL, TIMBER AND WASTE REAL ESTATE, 1927 TOWNS



Circled figures indicate rank of county
Uncircled figures indicate per acre value

Map 2

thus primarily rural insofar as property was concerned, many of them being almost exclusively so.

Although the concentration of property in a few counties was principally a reflection of the massing of property values in a few cities, such concentration was also due to an uneven distribution of rural property values among counties. Ten counties or one-seventh of the total contained three-tenths of the rural property while half the counties

contained nearly three-fourths. This massing of rural property values in a few counties was not so great as in the case of urban property. (Table 1)

The differences among rural jurisdictions in property values may be indicated by reducing the value of rural real estate to a per acre figure. This figure is more valuable if the urban elements in rural jurisdictions are eliminated, leaving only agricultural, timber, and waste real estate. The resulting average per acre figures ranged (1927) from $416 per acre in Milwaukee County to $11 per acre in Vilas County. The average for the state as a whole was $55 and the majority of the counties averaged between $100 and $25 per acre.

Mapping these per acre values of rural real estate gave significant sectional differences. (Map 2) The state was split or fell almost uniformly into the three previously mentioned great pieces—southern, central, and northern—by lines roughly drawn from Green Bay in Brown County to the western boundary between Grant and Crawford Counties and from Green Bay to the western boundary between Polk and Burnett Counties. The counties with the highest values per acre were concentrated almost exclusively in the southern section, the counties with the lowest values per acre in the northern section, and the in-between counties in the central section. Within these sections variations are readily explainable by soil differences, topography, distance to markets and other factors. It is significant that while the counties with the highest per acre value of rural real estate were located near the large cities of the Chicago district the presence of a large city within the county was not necessary to high values of rural real estate.

2. Differences in Concentration of Different Tax Bases

In the above discussion of the geographical concentration of tax bases the example used was general property. A similar concentration exists in all of the tax bases and taxes for which a geographical apportionment can be made. (Table 2; Maps 3, 4, 5, 6, 7). Thus, at one extreme one-half of the counties of the state had roughly only one-sixth of

ESTIMATED DISTRIBUTION BY COUNTIES OF FULL VALUE ASSESSMENT OF STREET RAILWAY AND CONNECTED LIGHT, HEAT AND POWER UTILITIES, 1927

Map 3

the general property value and of the motor vehicle licenses, one-twentieth of the individual taxable income and telephone taxes, and one-twenty-fifth of the corporation taxable income, the inheritance tax and the value of public utilities (street railway and connected utility) property.[9] At the

[9] For the sake of brevity the words "public utilities" will be used hereafter in the text instead of "street railway and connected utilities." Any different usage of "public utilities" will be explained. The street railway and connected light, heat, and power utilities assessed by the tax commission and taxed at the average state rate constituted four-fifths of all utility property subject to ad valorem assessment, not including steam railroads and allied transportation property. The remaining one-fifth was included as general property on the local assessment and tax rolls, and was classified as personal property.

other extreme ten counties, not invariably the same ten, had roughly one-half of the general property value and motor vehicle licenses, three-fourths of the individual taxable income, the telephone tax and the value of public utilities and five-sixths of the corporation taxable income and the inheritance tax.

Table 2

PER CENTS OF TAX BASES AND TAXES LOCATED IN COUNTIES HAVING LARGEST PER CENTS

Type of Tax Base or Tax	Per Cent Located In			
	Milwaukee County	5 Counties	10 Counties	36 Counties
1927 General Property Full Value	27.0%	41.1%	52.5%	84.2%
1927 Street Railways and Connected Utilities	43.1	59.9	72.9	96.2
1925 Individual Taxable Income	48.8	65.4	75.7	94.8
1925 Estimated Corporation Taxable Income	48.1	71.2	83.0	97.3
1927 Telephone Tax	46.7	61.5	72.7	93.5
1928 Inheritance Tax	60.8	76.8	83.7	97.3
1928 Motor Vehicle Licenses	22.7	36.4	48.1	82.4

The fact of concentration in a few counties thus extended through all of the tax bases. The effects of this concentration were not relieved by different tax bases being concentrated in different counties. Rather the concentration was cumulative; the same counties for the most part contained the largest per cents of all. For the seven types of tax bases and taxes included in Table 2, five counties appeared each time in the group of the first ten counties. The number of times in which ten counties appeared in the group of first ten counties was as follows:

Milwaukee	7	Dane	6
Racine	7	Kenosha	6
Sheboygan	7	Brown	5
Rock	7	Fond du Lac	4
Winnebago	7	Outagamie	3

Table 3

TAX BASES LOCATED IN TOWNS, VILLAGES AND CITIES

	General Property Full Value 1927	Street Railway and Connected Utilities, Full Value, 1927	Individual Taxable Income, 1925	Estimated Corporation Taxable Income 1925
State Total	$5,619,042,169*	$209,155,000	$293,270,527	$168,939,244
Towns	2,292,128,924	60,940,459	18,765,402	12,386,128
Villages and Cities	3,326,920,242	148,214,541	274,505,125	156,553,116
Villages	340,037,129	7,061,685	19,401,710	10,735,983
Cities	2,986,883,113	141,152,856	255,103,415	145,817,133
Milwaukee City	1,208,900,185	61,026,645	120,848,418	63,341,254
20 Second and Third Class Cities	1,123,304,076	61,743,998	93,393,868	63,335,120
Other Cities	654,678,852	18,382,213	40,861,129	19,140,759
PER CENTS TO STATE TOTAL				
State Total	100.00%	100.00%	100.00%	100.00%
Towns	40.80	29.14	6.40	7.33
Villages and Cities	59.20	70.86	93.60	92.67
Villages	6.04	3.38	6.61	6.36
Cities	53.16	67.48	86.99	86.31
Milwaukee City	21.52	29.18	41.21	37.49
20 Second and Third Class Cities	19.99	29.51	31.85	37.49
Other Cities	11.65	8.79	13.93	11.33

* State assessment.

It thus appears that in general the counties which had the most of one tax base had the most of all. Likewise, those which had the least of one had the least of all.

There was, also, a high degree of concentration of these tax bases in urban jurisdictions. (Table 3) Three-fifths of general property was located in cities and villages, as were seven-tenths of the value of public utilities, thirteen-fourteenths of the estimated corporation taxable income, and fifteenth-sixteenths of the individual taxable income. A large part of the total urban figure was in each case contained in a few of the largest cities.

It thus appears that there was a considerable degree of concentration of all of the tax bases in a few counties and in large cities. It is significant, however, that *the degree of concentration greatly differed* among the different taxes. Although one-half of the counties of the state contained one-sixth of the general property value they contained one-twentieth of the individual taxable income and one-twenty-fifth of the corporation taxable income. Although towns contained two-fifths of the general property value they had one-fourteenth of the corporation taxable income and one-sixteenth of the individual taxable income. Although twenty-one cities out of 1,789 local municipal units contained two-fifths of the general property value they had three-fifths of the public utility value and three-fourths of the taxable income. With the exception of the license tax of motor vehicles, general property was by far the most widely and most evenly distributed tax base.

The differences between rural and urban districts are also seen by computing the per cents which utility property and taxable income constituted of the full value of general property. (Table 4) For street railways and connected utilities the per cent in towns was little over half as great as in cities and villages and for taxable income, both individual and corporation, the per cent in towns was only one-tenth as great. The per cent was, moreover, greater in the larger urban jurisdictions than in the smaller ones.

The combining of all towns in comparisons hides the fact that most of the town tax bases other than general property are concentrated in a few towns of a few counties. For example, the figures showing 29.1% of public utility values,

DISTRIBUTION BY COUNTIES OF INDIVIDUAL TAXABLE INCOME ASSESSED IN 1926
(1925 and back incomes)

Map 4

6.4% of individual taxable income, and 7.3% of estimated corporation taxable income to be located in towns show the rural situation in much too favorable a light. The very great bulk of the taxable income of towns is not located in the really rural towns but is concentrated in a few industrial towns bordering large cities. Thus, one-half of the town individual taxable income is located in five counties having only fifteen per cent of the property, while four-fifths of the town corporation taxable income is located in counties having only one-tenth of the property. Even within these few

counties only a small fraction of the towns had any large amount of taxable income.

Table 4

RATIOS* TO FULL VALUE OF GENERAL PROPERTY, OF 1925 TAXABLE INCOME AND 1927 FULL VALUES OF STREET RAILWAY AND CONNECTED UTILITIES

	1927 Full Values, St. Railw'ys and Connected Utilities	1925 Estimated Total Taxable Income	1925 Individual Taxable Income	1925 Estimated Corporation Taxable Income
State Total	3.72%	8.26%	5.24%	3.02%
Towns	2.66	1.31	0.82	0.54
Villages and Cities	4.45	13.51	8.60	4.91
Villages	2.07	8.88	5.72	3.16
Cities	4.73	14.05	8.94	5.11
Milwaukee City	5.05	16.67	10.94	5.73
20 Second and Third Class Cities	5.49	13.93	8.30	5.63
Other Cities	2.81	9.63	6.56	3.07

*Calculated by dividing figures shown in Table 2 by the full value of general property, using the 1926 full value in computing ratios of taxable income and the 1927 full value in computing ratios of street railway and connected utilities.

This concentration of income is clearly indicated by the normal income tax levied. For individual and corporation levies combined the total levy in towns amounted to 8.9% of the total levy in the state.[10] Of this town levy over one-half was located in three towns and 1,187 out of the total 1,279 towns contained only one-tenth of the town levy. (Table 5) The concentration was greater in the case of corporations than of individuals. Three towns contained two-thirds of the total town corporation levy and the 1,224 towns which had less than $1,000 each contained less than one-twentieth of the total. (Table 6)

[10] The income tax levies shown in Tables 5, 6, and 7 are levies of 1926 on 1925 and back incomes, that is, the back taxes assessed were not eliminated. This differs from Table 12, and Appendix Table III, in which back taxes were eliminated. The inclusion of back taxes results in a somewhat greater concentration in a few towns because of large back tax assessments in one or two towns.

Table 5

1926 NORMAL INCOME TAX LEVY ON INDIVIDUALS AND CORPORATIONS TOWNS

Size of Tax	Number of Towns	Amount of Tax	Per Cent of Total
Over $100,000	3	$ 861,424	54.2%
Between 10,000 and $100,000	14	373,965	23.5
Between 1,000 and 10,000	71	200,960	12.6
Under 1,000	1,191	154,258	9.7
Total	1,279	$1,590,607	100.0%

Table 6

1926 NORMAL INCOME TAX LEVY ON CORPORATIONS IN TOWNS

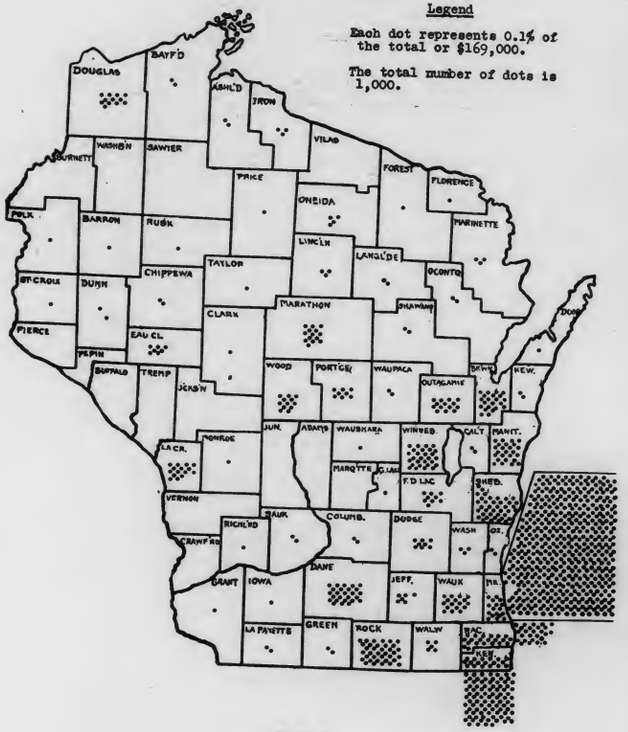
Size of Tax	Number of Towns	Amount of Tax	Per Cent of Total
Over $100,000	3	$ 842,166	67.0%
Between 10,000 and $100,000	9	218,950	17.4
Between 1,000 and 10,000	43	138,805	11.1
Under 1,000	1,224	56,719	4.5
Total	1,279	$1,256,640	100.0%

Table 7

1926 NORMAL INCOME TAX LEVY ON INDIVIDUALS IN TOWNS

Size of Tax	Number of Towns
Over $10,000	8
$1,000—$9,999	28
500— 999	23
100— 499	414
50— 99	239
1— 49	480
None	87
Total	1,279

ESTIMATED DISTRIBUTION BY COUNTIES OF CORPORATION TAXABLE INCOME OF 1925, ASSESSED IN 1926



Map 5

In the case of the levy on individuals the average per town was $262 but only about one-hundred-seventy towns had this much or more. (Table 7) Four-ninths of the towns had a levy of less than $50 each, three-fifths had less than $100 each, and nineteen-twentieths had less than $500 each. It is indeed clear that the very great bulk of towns had a negligible quantity of individual or corporation taxable income or income tax. This is only emphasized by the fact that all of the farmers in the state pay not to exceed

$150,000 of income tax or less than one per cent of the annual income tax collected.

The public utility property of towns was concentrated in a few towns having large steam or water power generating plants. If the utility assessment in towns had been evenly distributed among all the towns each would have had nearly $50,000. In fact, however, only 148 towns had $50,000 or more, the remainder had less, and most of them much less. (Table 8) Four-ninths of the towns, 581, had no such utility property. At the other extreme, the Town of Lake in Milwaukee County had $17,737,000 or three-tenths of the total full value in towns, while over one-third of all the utility property in towns was located in Milwaukee County. The great bulk of towns thus had little or no utility property.

Table 8

SIZE OF APPORTIONED FULL VALUE ASSESSMENT OF STREET RAILWAY OR CONNECTED UTILITIES IN TOWNS, 1927

Size of Full Value Assessment	Number of Towns
Over $15,000,000	1
Between 5,000,000 and $15,000,000	0
1,000,000 and 5,000,000	6
500,000 and 1,000,000	6
100,000 and 500,000	55
50,000 and 100,000	80
25,000 and 50,000	127
10,000 and 25,000	193
1,000 and 10,000	201
1 and 1,000	29
None	581
Total	1,279

The differences between rural and urban jurisdictions is also shown when the ratios of taxable income and public utility value to general property value are compared by counties. The highest county average ratio of rural individual taxable income to rural general property was 3.25%. (Table 9) However, this was exceptional and sixty counties had less than one per cent rural individual taxable income to rural general property. On the other hand, the

lowest county average ratio of urban individual taxable income to urban general property was 3.02%. The rural ratio was higher in only one county than the lowest urban ratio. The bulk of the urban ratios was ranged around six per cent.

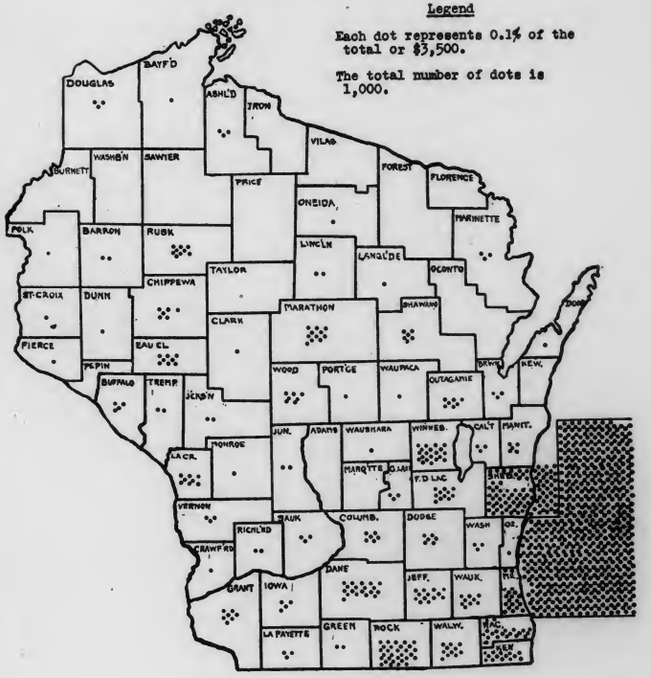
Table 9

GROUPING OF COUNTIES BY PER CENTS OF 1925 INDIVIDUAL TAXABLE INCOME TO 1926 GENERAL PROPERTY FULL VALUES

Percentage Groups	Number of Counties in each Percentage Group		
	County Total	Rural Part	Urban Part
All Groups	71	71	70
9.00—10.99%	1	---	3
7.00— 8.99	2	---	13
5.00— 6.99	5	---	35
3.00— 4.99	17	1	19
1.00— 2.99	42	10	---
Under 1.00	4	60	---
0.80—0.99	4	10	---
0.60—0.79	---	11	---
0.40—0.59	---	16	---
0.20—0.39	---	20	---
0.00—0.19	---	3	---
Highest per cent	9.77%	3.25%	10.94%
Upper quartile (18th county)	3.74	0.82	6.92
Median (36th county)	2.12	0.53	5.97
Lower quartile (54th county)	1.45	0.36	4.59
Lowest per cent	0.90	0.14	3.02
State average	5.24	0.82	8.60
Number of counties at or above state average	8	19	6

A somewhat similar situation was shown by the ratios of estimated corporation taxable income to general property value. (Table 10) The average rural ratios in a few of the counties were exceptionally high, but the rural ratios in sixty-five counties were under one per cent, and in forty-seven counties they were under two-tenths of one per cent. In eight counties the ratio was less than one-hundreth of one per cent. Corporation taxable income was thus a negligible

RESIDENT INHERITANCE TAX BY COUNTIES IN WHICH PAID
(Year ending June 30, 1928)



Map 6

quantity in the rural portions of the great bulk of the counties. However, in this respect the urban sections of many of the counties were not materially better off for in nineteen counties the average urban ratio was less than one per cent.

Likewise, the ratios of public utility (street railway and connected utility) values to general property values showed considerable differences in the different counties. (Table 11) For towns, especially, the ratios in a few counties were very high while for most counties the ratios were low, being

less than one per cent in forty-one counties. The urban ratios were in general materially higher than the rural ratios.

From the above analysis the fact is clear that rural towns in general have very little corporation taxable income, individual taxable income, or public utility property. Neither have they any important quantity of any other tax base with the possible exception of motor vehicle licenses which are not allocable by rural and urban divisions. Aside from this the simple fact is that *rural towns in Wisconsin with relatively few exceptions have no considerable quantity of any tax base except general property.*

Table 10

GROUPING OF COUNTIES BY PER CENTS OF 1925 ESTIMATED CORPORATION TAXABLE INCOME TO 1926 GENERAL PROPERTY FULL VALUES

Percentage Groups	Number of Counties in each Percentage Group		
	County Total	Rural Part	Urban Part
All Groups	71	71	70
15.00—15.99%	--------	--------	1
13.00—14.99	--------	--------	--------
11.00—12.99	1	--------	--------
9.00—10.99	--------	--------	--------
7.00— 8.99	--------	1	1
5.00— 6.99	1	--------	8
3.00— 4.99	10	1	7
1.00— 2.99	19	4	34
Under 1.00	40	65	19
0.80—0.99	4	3	4
0.60—0.79	4	3	10
0.40—0.69	11	2	2
0.20—0.39	10	10	3
0.00—0.19	11	47	--------
Highest per cent	12.02%	7.20%	15.50%
Upper quartile (18th county)	1.82	0.32	2.93
Median (36th county)	0.72	0.07	1.96
Lower quartile (54th county)	0.31	0.03	0.83
Lowest per cent	0.06	0.00	0.28
State average	3.02	0.54	4.91
Number counties above state average	12	12	10

Table 11

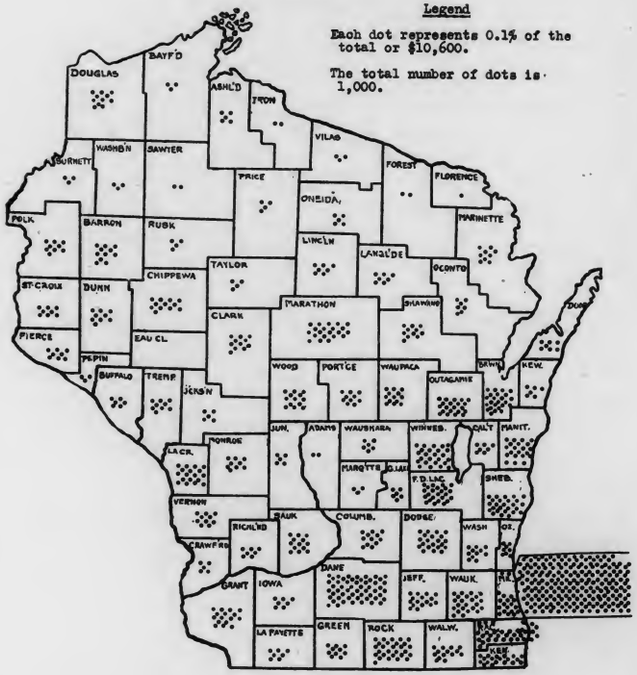
GROUPING OF COUNTIES BY PER CENTS OF 1927 STREET RAILWAY AND CONNECTED UTILITY FULL VALUES TO 1927 GENERAL PROPERTY FULL VALUES

Percentage Groups	Number of Counties in each Percentage Group		
	County Total	Rural Part	Urban Part
All Groups	71	71	70
20.0—20.9%	--------	2	--------
13.0—19.9	--------	--------	--------
11.0—12.9	1	1	--------
9.0—10.9	--------	1	2
7.0— 8.9	3	--------	4
5.0— 6.9	6	3	8
3.0— 4.9	10	4	19
1.0— 2.9	23	19	16
Under 1.0	28	41	21
0.80—0.99	3	7	4
0.60—0.79	6	8	1
0.40—0.59	6	10	2
0.20—0.39	4	3	2
0.01—0.19	4	7	2
None	5	6	10
Highest per cent	11.9%	20.9%	10.8%
Upper quartile (18th county)	3.8	1.8	4.8
Median (36th county)	1.5	.8	2.6
Lower quartile (54th county)	.5	.3	.7
Lowest per cent	0	0	0
State average	3.7%	2.7%	4.5%
Number of counties at or above state average	16	12	22

3. The Growth of Concentration

The significance of the concentration of tax bases in a few counties and in urban jurisdictions is affected by whether such concentration is increasing or decreasing. The tendency in the past ten or fifteen years has been clearly one of increasing concentration. (Table 12) For example, whereas Milwaukee County contained 19.4% of the general property value in 1913 it contained 27.0% in 1927, its importance thus increasing by nearly half. The thirty-five counties with the least of the property had one-fifth of the property in 1913 and only one-sixth in 1927. The case of

SOURCE OF MOTOR LICENSE RECEIPTS
BY COUNTY OF REGISTRATION
(Year ending June 30, 1928)



Map 7

the income tax was similar. Its concentration increased in Milwaukee County but it increased even more in the other counties with large amounts of taxable income.

This increasing concentration in a few counties is a reflection and accompaniment of increasing concentration in urban districts. (Table 13) The property values in towns increased from $1,630,662,000 in 1913 to $2,292,129,000 in 1927, an increase of 40.6%. Property values in villages and cities increased from $1,414,178,000 in 1913 to $3,326,920,000 in 1927, an increase of 135.3%. Towns contained considerably over one-half of the value of general property

in 1913; their proportion had declined to two-fifths in 1927. Large cities, small cities, and villages all gained at the expense of towns. Likewise, in the case of income tax levies the proportion located in towns decreased radically while the large cities gained. Small cities showed a relative decrease while villages showed a decided increase. The explanation of this is largely due to the growth of a few industrial villages.

Table 12

RELATIVE CONCENTRATION OF GENERAL PROPERTY FULL VALUE, 1913–1927 AND NORMAL INCOME TAX LEVIED, 1916–1926

	Per Cent Located In			
	Milwaukee County	5 Counties	10 Counties	36 Counties
General Property Full Value				
1913	19.4%	32.7%	43.7%	80.1%
1927	27.0	41.1	52.5	84.2
Normal Income Tax				
1916 Levy on 1915 incomes	44.1%	62.5%	73.1%	95.9%
1926 Levy on 1925 incomes	48.4	68.8	80.8	96.7

Table 13

RELATIVE CONCENTRATION IN TOWNS, VILLAGES, AND CITIES OF GENERAL PROPERTY FULL VALUES 1913–1927 AND NORMAL INCOME TAXES LEVIED 1916 AND 1926

	General Property Full Values		Normal Income Taxes Levied	
	1913	1927	1916	1926
State Total	100.00%	100.00%	100.00%	100.00%
Towns	53.56	40.80	14.45	6.65
Villages and Cities	46.44	59.20	85.55	93.35
Villages	4.80	6.04	3.99	6.35
Cities	41.64	53.16	81.56	87.00
Milwaukee City	18.41	21.52	36.14	38.99
20 Second and Third Class Cities (as of 1920)	14.29	19.99	31.84	36.09
Other Cities	8.94	11.65	13.58	11.92

Of the counties of the state, twenty-three had an increased proportion of the normal income tax of 1926 over 1916, while forty-eight had a decreased proportion. Five counties suffered an absolute decrease in the amount of income tax levies. Two of these were northern counties, Ashland and Bayfield. Significantly, two were important southern agricultural counties with little urban property, Grant and Iowa. The other was also an agricultural county, St. Croix. In other words, while the normal income tax levied almost tripled between these years these counties suffered an absolute decrease in the amounts of income tax levied. A considerable number of other northern counties and of agricultural southern counties showed only small increases.

The greatest increases in property values were, of course, in the cities. However, some developing agricultural counties in the northwestern part of the state near Minneapolis showed considerable increases while the increase in the southern agricultural districts was very small. The fact is that the property values of rural districts increased on the whole much less than did the price level over this period of years and in many counties of the state the increase was slight or non-existent.[11]

A portion of the shift from rural to urban over the period of years was due to the fact that some territory which was located in the rural area in the earlier year had become incorporated as villages or cities in the later year. Likewise, villages may have become cities, or vice versa. Territory was transferred from the rural to the urban class either by annexation or by incorporation. The amount of annexation cannot be determined, but it is not believed to be a relatively large element. The net value in 1927 of property in cities or villages which were parts of towns in 1913 was $66,500,000. The more important question of the value of this property in 1913 cannot be determined.

[11] Federal reserve bank of N. Y. price level for 1927 (1913=100) was 169.

4. The Relative Concentration of Different Types of General Property

Thus far, general property has been treated as a unit without any classification into its many types. The classes into which general property is divided on the assessment roll are as follows:

Real Estate

Towns

Agricultural
Marsh, Cut-over and Waste
Timber
Residential, Mercantile and Manufacturing

Cities and Villages

Residential
Mercantile
Manufacturing
Agricultural, etc.

Personal Property

Horses, Mules and Asses
Cattle
Sheep
Swine
Wagons, Carriages and Sleighs
Merchants' Stock
Leaf Tobacco
Logs and Timber, not Manufacturers' Stock
Steamboats, Launches, etc.
Public Utilities (appearing on local tax roll)
Automobiles and Motor Trucks
Motorcycles
All Other Personal Property Not Exempt

The two most important groupings of property are, of course, real estate and personal property. Not only is their assessment covered by different statutes and their collection, if delinquent, accomplished by different methods but they have more fundamental differences which are the source of such different treatment. Personal property is movable, readily reproduceable, and ordinarily of relatively short life. Real estate is permanently located, cannot be moved, is, so far as bare land is concerned, not reproduceable and the reproduceable improvements have a relatively long life. These and other differences have led in some states to the exemption of personal property or to its assessment or taxation at different rates from real estate. Exemption in Wisconsin has extended to include all intangible or representative personal property such as stocks, bonds, mortgages, and notes and to some forms of tangibles. The great bulk of tangible personalty is taxable.

The full value of real estate amounted in 1927 to over five-sixths of the total value of property subject to assessment. There were, however, considerable differences between rural and urban areas in the proportion of real estate to total property. (Table 14) Personal property constituted 12.6% of all property in towns, while it constituted 17.4% in cities and villages. The highest percentages of personal property were in the smaller urban units, the villages, while as the size of the urban unit increased the proportion of personal property to total property decreased. This phenomenon may be accounted for by nothing more complex than the increased difficulty of locating personal property for assessment in the larger urban units, but the explanation is probably not so simple. A possible explanation is that the heavy concentration of land values in congested urban regions overbalances the value of personal property which can profitably be used upon it. Perhaps a sounder explanation is that in the large urban districts the proportion of incomes from personal services and from exempt intangible property is much greater than in small units and in consequence the residences and office buildings with relatively little assessable personal property are a more important factor.

Although there were a few counties with abnormally high percentages of personal property to total property in the rural districts and a few counties with abnormally low ones, the percentages in most of the counties were close together. Half of the counties were located in a range of less than two and one-half per cent (11.0% and 13.4%). Consequently, little significance is to be given to sectional manifestations. However, it is at least interesting that a triangle of counties in the southeast part of the state had lower per cents of personal property while counties along the western border of the state and through the central north had higher per cents.

In cities and villages the range was somewhat larger and the sectionalism more pronounced. Half of the counties were located in a range of six per cent (18.0% and 23.8%). The counties of the whole northern part of the state with the exception of Douglas and Marinette Counties were in the half of counties which had the higher per cents of per-

Table 14

FULL VALUES OF REAL ESTATE AND PERSONAL PROPERTY IN TOWNS, VILLAGES AND CITIES, 1927

	Full Value Real Estate	% to State Total R. E.	Full Value Personal Property	% to State Total P. P.	% to Full Value of All General Property of	
					R. E.	P. P.
State Total	$4,753,559,253	100.00%	$865,489,913	100.00%	84.60%	15.40%
Towns	2,004,094,163	42.16	288,034,761	33.28	87.43	12.57
Villages and Cities	2,749,465,090	57.84	577,455,152	66.72	82.64	17.36
Villages	272,205,368	5.73	67,831,761	7.84	80.05	19.95
Cities	2,477,259,722	52.11	509,623,391	58.88	82.92	17.08
Milwaukee City	1,023,220,277	21.52	185,679,908	21.45	84.62	15.38
20 Second and Third Class Cities	944,946,846	19.88	205,357,230	23.73	82.16	17.84
Other Cities	509,092,599	10.71	118,586,253	13.70	81.24	18.76

sonal property. Most of the counties on the western border were also in the upper half while the counties lower in per cents of personal property were in the southern and eastern parts. It would appear that for both rural and urban districts, but especially the latter, the lowest proportion of personal to total property was located in the long settled, well-developed and industrialized counties.

It must always be kept in mind that the accuracy of the assessment of property and the judgment of supervisors of assessment (assessors of incomes) and the tax commission as to full values may vary in different jurisdictions and counties of the state. This would account for erratic counties but would hardly explain the sectional massing of counties with low and high proportions of personal property.

The classes of personal property located in rural and urban districts are, of course, widely different. In rural districts, live stock and motor vehicles dominate the assessment, while in urban districts merchants' and manufacturers' stocks of goods, motor vehicles, and the inclusive class designated "all other personal property" constitute the great bulk of the assessment. The inclusion of certain types of public utility property as personal property somewhat confuses the figures for making comparisons, although such utility property was not an important factor in general.

The two most important divisions of real estate are, of course, land and improvements. Land has unique qualities in its monopoly of location, the impossibility of moving it, its permanent topographical and relatively permanent soil conditions. Improvements, although more permanent than personal property, are not comparable in permanence with land. Land is in its physical aspects largely a gift of nature and relatively indestructible, while its value is largely affected by social conditions. Improvements are capital creations of the owner and being relatively destructible their long run value bears a general relation to their cost of reproduction. For these and other reasons improvements are exempted in some places or taxed at a lower rate than is land.

For a comparison of the values of land and improvements it is necessary to use the local assessment figures, as no sep-

Table 15

LOCAL ASSESSMENTS OF LAND AND IMPROVEMENTS IN TOWNS, VILLAGES AND CITIES, 1927

	Local Assessment, Land	% to State Total, Land	Local Assessment, Improvements	% to State Total Impr.	% to Local Ass. of all Real Estate of:	
					Land	Impr.
State Total	$1,922,154,948	100.00%	$1,831,430,868	100.00%	51.22%	48.78%
Towns	1,237,704,476	64.39	435,620,557	23.80	73.96	26.04
Villages and Cities	684,450,472	35.61	1,395,810,311	76.20	32.90	67.10
Villages	61,971,731	3.23	156,245,879	8.52	28.40	71.60
Cities	622,478,741	32.38	1,239,564,432	67.68	33.43	66.57
Milwaukee City	294,108,670	15.30	450,818,700	24.61	39.49	60.51
20 Second and Third Class Cities	217,341,890	11.31	489,250,246	26.71	30.76	69.24
Other Cities	111,028,181	5.77	299,495,486	16.36	27.05	72.95

arate full value figures are prepared. These local assessment figures are subject to the usual errors found in assessment, and in general there is an underassessment of improvements in rural districts. This tendency probably does not exist in urban districts. As a result, the assessed values undoubtedly show a somewhat lower proportion of improvements to all real estate in rural districts than is actually the case. This is, however, not a sufficiently large factor to account for the marked difference which exists between the relative values of land and improvements in rural and urban districts. (Table 15) For the state as a whole, land in 1927 constituted slightly more than one-half of the real estate assessment. For towns, however, it constituted almost three-quarters of the real estate assessment, while in villages and cities it was less than one-third. The lowest proportion of land to total real estate assessment was in the villages and small cities where it was considerably less than three-tenths. In the larger cities, the proportion increased, being three-tenths in the second and third class cities and almost four-tenths in Milwaukee City.

The ratios of land to total real estate differed not only between rural and urban districts but also between different classes of real estate. In towns, practically the whole assessment of waste and timber real estate was land, less than three-fourths of agricultural real estate was land, and less than four-tenths of the residential, mercantile, and manufacturing, or the urban elements in rural real estate, was land. (Table 16) In cities and villages, the agricultural real estate showed the largest per cent of land, followed by mercantile, residential, and manufacturing. (Table 17). This same order held for all types of cities but in villages the per cent of land to residential real estate was greater than for mercantile real estate. It is significant, however, that in all classes of real estate the larger urban jurisdictions showed a greater proportion of land to total real estate assessment than did the smaller urban jurisdictions.

If agricultural real estate be eliminated, the proportions of residential and manufacturing real estate to all real estate were progressively lower in the larger urban units and the proportion of mercantile to total real estate was progressively greater. (Table 18) The proportion of mercan-

Table 16

CLASSIFIED LOCAL ASSESSMENTS OF LAND AND IMPROVEMENTS IN TOWNS, 1927

Class of Real Estate	Land and Improvements	% Each Class to Total	Land	Improvements	% Land to Land and Improvements
Agricultural	$1,216,567,831	72.71%	$ 885,270,868	$331,296,963	72.77%
Marsh, Cutover and Waste	236,854,186	14.15	230,807,952	6,046,234	97.44
Timber	61,748,690	3.69	60,502,984	1,245,706	97.96
Residential, etc.	158,154,326	9.45	61,122,672	97,031,654	38.65
All Classes	$1,673,325,033	100.00%	$1,237,704,476	$435,620,557	73.96%

tile to total real estate was twice as great in Milwaukee City as in the villages of the state. The greater proportion of land to improvements in the more populous urban districts was thus due both to a larger proportion of land in each class of real estate and also to a larger proportion of mercantile to total real estate.

Table 17

PER CENTS OF LAND TO CLASSIFIED LOCAL ASSESSMENTS OF REAL ESTATE IN CITIES AND VILLAGES, 1927

	Residential	Mercantile	Manufacturing	Agricultural
Villages and Cities	29.99%	44.63%	16.54%	66.94%
Villages	29.87	20.51	5.77	64.53
Cities	30.01	46.24	17.88	69.43
Milwaukee City	32.03	54.25	29.20	------
20 Second and Third Class Cities	29.80	40.48	13.94	83.24
Other Cities	27.21	32.86	8.87	63.44

Table 18

PER CENT OF EACH CLASS OF REAL ESTATE TO TOTAL REAL ESTATE, CITIES AND VILLAGES, 1927

	Residential	Mercantile	Manufacturing	Total
Villages and Cities	61.05%	26.77%	12.18%	100.00%
Villages	68.92	17.23	13.85	100.00
Cities	60.21	27.79	12.00	100.00
Milwaukee City	55.08	34.84	10.08	100.00
20 Second and Third Class Cities	62.37	24.52	13.11	100.00
Other Cities	65.98	20.39	13.63	100.00

Agricultural real estate is omitted from totals and from classes. Of the total of all real estate, agricultural real estate constituted 8.78% in villages, 0.80% in second and third class cities and 3.14% in "other cities."

The situation in different counties of the state was largely accounted for by the above factors. In the rural sections of counties having much waste or timber land, the proportion

of land was higher than in agricultural counties. In rural sections of counties where there was an overflow of city property into the country or where resort property was well developed, the proportion of land was lower than in more exclusively agricultural counties.

5. The Distribution of Tax Bases Relative to Revenue Needs

In the preceding sections the facts show primarily the radically different degrees of concentration of various types of tax bases among counties and particularly between rural and urban districts. It is the purpose of the present section to compare, for counties and for rural and urban districts, measures of taxpaying ability with measures of needs for revenue.

Unfortunately, there are not available any very satisfactory measures of taxpaying ability or of needs for taxation. The total taxpaying ability or taxable capacity of any jurisdiction consists of the combined taxable capacities within the district of persons having taxpaying ability whether or not they are actually taxpayers under the existing system of taxation. What determines the taxpaying ability of an individual? Wealth, income, and expenditures have all had their advocates as measures of ability. The income of an individual represents his current ability to pay taxes from year to year, while his wealth represents his long time capacity which would continue regardless of his personal efforts. His expenditures measure the purchasing power which he is actually exercising. Many people today do not consider expenditure to be a good measure of taxable capacity. An individual may be half starving and still be making expenditures. Whatever its merits, no data regarding expenditures in different taxing jurisdictions of the state are available. General property values and taxable income are the only available indexes of wealth and income, but they are not fully satisfactory as measures of these types of taxpaying ability.

Early in the history of the country general property was considered to be an almost ideal measure of ability. It represented fairly well the income which different individuals

received and it represented the wealth which they owned. It does neither of these today. It has been estimated that 69% of the income received by individuals in the United States is from personal services while only 31% is from property.[12] Furthermore, this 31% includes income from intangible property, such as stocks, bonds, and mortgages, as well as from tangible property. In Wisconsin we have exempted all intangible property from taxation. Our general property assessment thus neither measures the income of an individual nor does it measure his wealth. In consequence, few people nowadays consider general property as a satisfactory index of the taxable capacity of individuals. To the extent that it does not measure individual taxpaying ability, it cannot be considered a satisfactory measure of the taxable capacity of an entire taxing district. However, despite the widespread disapproval of general property as a measure of taxpaying ability a portion of the state taxes, practically all of the county taxes, and the overwhelming bulk of local and school tax revenue comes from levies on general property.

Net income is today in greater repute as a measure of taxable capacity than is wealth. However, net income figures are very difficult, if not impossible, to determine for taxing districts. The principal source of net income figures is from state income tax returns. There are approximately 500,000 state income tax returns filed each year. These returns represent possibly one-half of the people who have net incomes. Out of the income return filers approximately half are assessed an income tax and it is the income of these only which has been available for the present study. The income of the remaining return filers can be determined only by great effort and expenditure. The amount of income of that part of the population not filing income tax returns would be very difficult to compute for the many taxing jurisdictions in the state. In view of these difficulties, no figures representing individual net income are included in this study.

It has been suggested by some that a better measure of taxpaying ability than net income is surplus income—the

[12] Hoover committee publication "Recent Economic Changes," vol. II, p. 768.

excess of income over a given minimum cost of living.[13] Incomes below this minimum are conceived to have no taxable capacity because all of the income is required to maintain a minimum standard of living. Incomes above this minimum have taxable capacity and such capacity is measured by the amount of the surplus over the minimum. All of corporate net income is considered surplus by this view because its "living expenses" are deducted before there is any corporate net income.

The determination of such a surplus income presents considerable difficulties. If it be assumed that the exemptions of the state income tax represent such a minimum and that administration of the income tax is reasonably perfect, the taxable income above an exemption computed in dollars of income would give surplus income figures. However, it may be contended that the minimum income necessary to maintain a given standard of living is smaller in rural districts than in urban districts and that consequently the amount of taxable income above exemptions would not fairly represent the relative situation in different districts. Furthermore, such taxable income figures represent income after taxes have been paid rather than before. Individuals who have paid very heavy taxes show a disproportionately small amount of taxable income. The measurement of taxable capacity by surplus income should be income before taxes rather than income after taxes. In consequence, the figures of taxable income over and above personal exemptions used in this study represent only in a rough way this conception of surplus income.[14]

In view of these facts, it is clear that neither general property nor taxable income figures give a satisfactory measure of the taxpaying ability of individuals or taxation districts. However, these are the only figures which we have available for the bulk of the population and even though not perfect, they are of considerable value in throwing light on the situation especially since they represent quite different measures of ability. The computations in

[13] Palmer, E. Z., "The definition of income and the comparison of class incomes," unpublished manuscript p. 91.

[14] The figures used are for the income of 1925, which was the last year of income taxed prior to making the exemption a deduction of dollars of tax instead of dollars of income.

the following paragraphs are based on the full values of taxable general property and taxable income both corporate and individual after deduction of exemptions.

The measurement of the needs of taxing districts for revenue also present serious difficulties. To be satisfactory the figure used as such a measure should correspond to the thing being measured. A number of measures or indexes may be employed, but unfortunately none correspond closely with the actual needs for revenue. Conditions prevailing in different districts may be so diverse that no objective standard can be set up as a measure of the need.

Among the measures which might be employed for determining need are the actual revenues raised for the use of the taxing district. If all taxing districts had the same "standard of living", that is, if they all furnished the same quantity and quality of services to their members, such revenues would furnish a satisfactory measure of need. However, different taxing districts do not furnish the same services. Some are economical. Others are relatively extravagant. Some are so poor that they are unable to finance even desirable minimum standards of governmental service.

Again, the services rendered by governments vary widely between the country and the city. Streets, sidewalks, water, sewage disposal, police protection, fire protection, and health service are services not possible in the rural districts without enormous expenditures which would be not only economically impracticable, but perhaps quite impossible for the local government to undertake. The standard set by city expenditures is thus much higher than that set by rural expenditures. On the other hand, the cities are in greater need of these services than are the country districts. It is, consequently, somewhat difficult to compare expenditures in urban and rural districts to determine which, if either, represents a standard by which the needs of both can be measured. One of the few types of service for which the need is equally great in city and country districts is the service of education. The graded schools and high schools which have been supplied in cities are unquestionably superior in quality to the schools which most country districts have supplied.

If revenues themselves cannot be used as a measure of

revenue needs, the taxes levied to furnish the bulk of such revenue cannot be. Neither is it possible to devise any one general physical index such as area, population, or number of school children to measure revenue needs because none of these gives a complete picture of the needs which different districts have. There are always other factors entering to affect the amount of revenue needed. As a result, it has been necessary to use each of these measures in order to throw light on the situation from different angles. The result is not a complete and satisfactory picture, but it is better than none.

A measure often disregarded but of some importance is that of area. Differences in area may strongly affect the expenditures of two equally populous political subdivisions, for example, two towns. If, in the one case, the population is concentrated in a small area and in the other case it is scattered over a large area, the town with the larger area will have greater costs especially for roads and for schools. The radical differences which exist in the average per acre values of property among the counties of the state were discussed briefly above.[15] If area were the sole measure of revenue needs, some counties would be hundreds of times as able to support government as other counties. However, although area is an important factor in causing needs for revenue, it is not a satisfactory measure of needs. The revenue needs of the jurisdictions in Milwaukee County are in no way comparable to those in Pepin County, which has the same area. After all, it is not the land area which government is serving, but people, although the cost of serving people differs somewhat with the area in which they live.

Accordingly, a second and much better measure of revenue need is that of population. Individuals living in cities need fairly similar governmental services regardless of the city in which they are located. Likewise, individuals living in the country need practically the same services in any rural town. Unfortunately, 1930 population census figures are not available. It has, accordingly, been necessary to use the 1920 figures. This is unfortunate for two reasons. In the first place, the recent exodus from the rural to the urban

[15] See above p. 30 and map 2. See also Appendix Table V.

districts had not started in 1920, and, in the second place, the rural property values were at the peak of inflation in 1920, and have declined radically from that time. It is furthermore impossible to secure property figures which accurately measure the situation in 1920. The process used for determining full value figures for real estate in that year was the five-year average of single year sales values computed by the ratio method from property sold and the local assessment.[16] For this reason, the real estate full value figures of 1922, come closer to the 1920 situation than do those of any other year, but the peak of inflation is smoothed off in the 1922 figures. The personal property figures for 1922 are, of course, different from those of 1920. However, personal property did not constitute a very large portion of property values in either year. Furthermore, 1922 personal property values represent somewhat more accurately the present condition than did the inflated figures of 1920.

The per capita figures used were thus the figures for general property full values of 1922, divided by the population figures of 1920. No taxable income figures were available for any year close to 1920, so that no significant computation of per capita taxable income was possible.

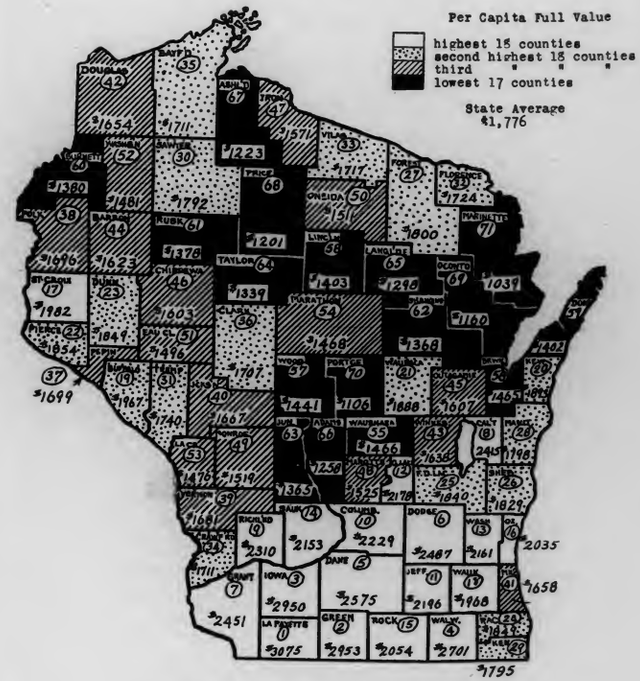
The average per capita full value of general property in 1922 (roughly representing 1920 as above explained) was $1,776. (Table 19) The per capita value in rural districts was one-half higher than in urban districts, being $2,260 in towns compared to $1,472 in villages and cities. The largest cities showed a larger per capita value than did small cities and villages although the per capita value of villages was somewhat higher than that of the smaller cities.[17]

[16] The averaging process and the reliance on simple ratios were discarded in 1925. See explanatory notes in appendix and also 1928 Report of Wisconsin Tax Commission, Chapter I.

[17] Computations made with preliminary 1930 population figures indicate that cities have passed rural districts in per capita full values of general property. This is shown in the following comparisons of per capita values for 1922 based on 1920 population and full values for 1929 based on the 1930 preliminary population:

	Per capita values	
	1922	1929
Milwaukee County	$1,658	$2,493
9 industrial counties not including Milwaukee	1,768	2,137
10 southern agricultural counties	2,360	2,162
10 far northern counties	1,379	1,309

COUNTIES RANKED BY AVERAGE PER CAPITA FULL VALUE OF GENERAL PROPERTY 1922.



Circled figures indicate rank of county
Uncircled figures indicate the 1922 general property full value per person recorded in 1920 census.

Map 8

The counties differed widely in their average per capita full values. (Table 20) The county with the highest per capita full value of property had a figure three times as great as that of the county with the lowest per capita figure. In every county in the state the per capita value of rural property exceeded the per capita value of urban property in the same county. In the southern counties the rural per capita value was sometimes double or even triple the urban value. The range between the counties with the highest

and lowest per capita values was considerably greater in the case of towns than in the case of cities and villages.

Table 19

PER CAPITA FULL VALUES OF GENERAL PROPERTY IN TOWNS, VILLAGES AND CITIES, 1922

	Full Value of Property 1922	Population 1920	Per Capita Full Value of Property
State Total	$4,664,407,451*	2,626,303	$1,776
Towns	2,509,059,124	1,110,418	2,260
Villages and Cities	2,230,936,574	1,515,885	1,472
Villages	266,399,946	193,955	1,374
Cities	1,964,536,628	1,321,930	1,486
Milwaukee City	743,230,259	457,147	1,626
20 Second and Third Class Cities	759,927,508	504,982	1,505
Other Cities	461,378,861	359,801	1,282

* State assessment.

Table 20

RANGE OF PER CAPITA FULL VALUES OF GENERAL PROPERTY, 1922

	Total County	Rural	Urban
Largest per capita value	$3,075	$4,113	$2,104
Upper quartile (18th county)	1,968	2,591	1,371
Median (36th county, 35th for Urban Part)	1,707	2,065	1,221
Lower quartile (54th county, 52nd for urban part)	1,468	1,716	1,006
Smallest per capita value	1,039	1,110	640
State average	1,776	2,260	1,472

The location of counties with high and low per capita values presents a striking sectional picture. (Map 8) All of the highest counties in the case of towns and almost all in the case of cities and villages were located in the southern and southeastern parts of the state. The counties lowest in per capita values were in the central sand counties and in the north. Interestingly, in the case of towns the far northern counties show a somewhat higher per capita value than those just south of them, due, no doubt, to the fact that they had less settlers to increase the population figures and more timber to increase the value figure. The central and western area near Minneapolis showed relatively high per capita figures especially in the case of towns.

The significance of these property measurement figures is greater between sections than it is between rural and urban districts. As explained above, rural communities furnish their inhabitants approximately the same services in various parts of the state. Likewise, urban services are fairly comparable between different villages and cities. However, rural services are not at all comparable with urban services. Likewise, the relation between property value and income is fairly close in rural communities, especially those in which agriculture predominates, while it bears no similar relation to cities.

These figures indicate that for 1920 at least the ability of the southern counties of the state to support government was decidedly greater than the ability of the northern counties and the central sandy counties. This was true both in rural and in urban jurisdictions.

In the absence of a more recent population figure, another measure is used which also bears considerable relation to the revenue needs of government. This is the annual school census which records for each taxing jurisdiction the number of children between the ages of four and twenty years. It is not the equivalent of a population figure because the number of children per adult is somewhat larger in some parts of the state than in others. For example, children constitute a larger part of the population in rural than in urban communities.[18]

The 1927 school census was compared both to the 1927 value of general property and to the 1925 taxable income. (Table 21) The value of general property per school census child was larger on the average in cities and villages than it was in towns. It is interesting, however, to note that in most of the counties the value of property per school census child was greater in the towns than in the villages

[18] 14th Census, 1920, State Compendium, Wisconsin.

and cities *of the same county*. Furthermore, there were more counties with high rural values than with high urban values. (Table 22) The explanation of the seeming paradox is that the urban property was concentrated highly in counties which had a large value per school census child.

Table 21

FULL VALUE OF GENERAL PROPERTY AND ESTIMATED TAXABLE INCOME PER SCHOOL CENSUS CHILD, 1927

	School Census 1927	1927 Property per School Census Child	1925 Taxable Income per School Census Child
State Total	877,010	$6,407	$ 527
Towns	387,638	5,913	80
Villages and Cities	489,372	6,798	881
Villages	58,404	5,822	516
Cities	430,968	6,931	930
Milwaukee City	151,737	7,967	1,214
20 Second and Third Class Cities	164,292	6,837	954
Other Cities	114,939	5,696	522

Table 22

FULL VALUES OF GENERAL PROPERTY PER SCHOOL CENSUS CHILD, 1927

	Total County	Rural Part	Urban Part
Largest value per child	$10,527	$12,160	$10,730
Upper quartile (18th county)	6,817	7,444	6,117
Median (36th county)	5,166	5,429	5,011
Lower quartile (54th county)	4,269	4,337	3,801
Smallest value per child	2,685	2,611	1,652
State average	6,407	5,913	6,798

For both rural and urban districts the sectional distribution was similar to that of value per capita. The counties with a high value per school child, both in rural and in urban districts, were located in the southern and southeastern

parts of the state, while the counties with low values per school census child were in the central and northern sections of the state.

The difference in the abilities of different counties to support education as measured by average value per school census child is striking. In Walworth County towns this value amounted to $12,160, in those of Iowa County $10,466, as compared to $4,037 in those of Adams County, $2,611 in those of Marinette County, or $2,620 in those of Taylor County. Of course, the difference by counties does not show the still more striking differences which would appear if the division were by school districts instead of by rural and urban sections of counties.[19]

Within urban districts the larger the cities the greater in general the value of property per child. Large cities showed a higher value per child than villages and small cities. The value per child in small cities was a little lower than in villages.

As has been pointed out previously, the rural communities for the most part have practically no tax base other than general property. They have little taxable income and most of what they have is concentrated in urbanlike areas located in a few towns. When the amount of 1925 taxable income per school census child was computed for towns as a whole and for villages and cities, the towns had less than one-tenth as large an amount as had the villages and cities. Villages and cities averaged $881, while towns averaged only $80. The large cities had greater amounts of taxable income per school census child. Milwaukee City, for example, had over twice as much as had the villages and small cities and it had a third more than the second and third class cities. If taxable income is at all valid as a measure of taxpaying ability, the rural ability relative to needs was far less than the urban ability whatever the measure of need. (Table 21)

Thus far the measures used have been physical ones—area, population, and school census. Another measure

[19] There are some seven thousand school districts in the state. An analysis of property values per school census child in school districts was made in chapter 2 of "Education in Wisconsin, Biennial Report, 1922-1924, State Department of Public Instruction."

which may properly be assumed to bear a relation to revenue needs is the revenues themselves. As pointed out above, this is not a satisfactory measure because of the different "standards of living" or standards of governmental services of different taxation districts. Revenues raised do present an important side of the picture, however, for they represent what people felt called upon to raise for expenditure in the jurisdiction.

Revenues raised were divided into local general revenues not including schools and school revenues. Local general revenues included all of the general revenues of local districts except special assessments. Thus, all taxes, fees, fines, and gifts and aids are included. Not included are borrowings, commercial revenues, or the receipts of localities for state, county, or school purposes. The school revenues included school taxes and aids to schools. Thus, local general revenues represent approximately what a locality has available in annual revenues from general sources and the school revenues show what the schools have to spend from general sources.

When local general revenues are compared to general property and to taxable income, the result is the rate of taxation which would be required to finance the local government if all of such revenues had to be raised in the district from general property on the one hand or from taxable income on the other. Similarly, a comparison to property and to taxable income of the general school revenues gives some idea of the rate of taxation on general property or on taxable income which would be required to support the schools.

When general local revenues were compared to general property values for 1927, the rate on general property necessary to supply these revenues in towns was less than half the rate necessary in villages and cities. (Table 23) The rates in large cities and small cities were surprisingly close together, but the rates in villages were much lower than in cities and about half way between the average rate in towns and the average rate in cities. When, in turn, these local revenues were calculated as a rate on taxable income, the situation was reversed. It would have required approximately a 10% rate on the taxable income of cities and villages to furnish these local revenues, but more than a 40% rate in towns as a whole. The larger cities would have been able to raise the revenues on lower rates than the smaller cities, although the smaller cities would have needed a rate considerably higher than that needed in the villages.

A somewhat similar situation was presented when school revenues were reduced to rates on general property and on taxable income. In this case, however, the difference between the general property rates in towns and in villages and cities was not nearly so great as in the case of local revenues. The town school rate on general property would have needed to be about two-thirds of the urban rate. The school rate in the larger cities would have been lower than in smaller cities although in smaller cities it would have been higher than in villages. When the rates were figured on taxable income, the disparity in the opposite direction was still greater than it was for general local revenues. Only about a 7% rate would have been required in villages and cities combined to raise school revenues, while a rate of 43% would have been necessary in towns. The rates in Milwaukee City, larger cities, smaller cities, and the villages were progressively higher. It appears that the less urban the community the higher the rate on taxable income necessary to support the schools.

Table 23

RATES ON GENERAL PROPERTY AND TAXABLE INCOME OF LOCAL AND SCHOOL REVENUES, 1927*

	General Local Revenues 1927	School Taxes and Aids 1927	Local and School 1927
State Total	$54,755,591	$42,833,766	$97,589,357
Towns	13,167,034	13,413,235	26,580,269
Villages and Cities	41,588,557	29,420,531	71,009,088
Villages	3,037,700	3,651,995	6,689,695
Cities	38,550,857	25,768,536	64,319,393
Milwaukee City	16,386,434	8,510,897	24,897,331
20 Second and Third Class Cities	14,157,652	10,213,187	24,370,839
Other Cities	8,006,771	7,044,452	15,051,223

* Fiscal years ending during 1927.

Taeble 23 (Con.)

	Rates on General Property* of			Rates on Taxable Income** of		
	General Local Revenues	School Taxes & Aids	Local and School	General Local Revenues	School Taxes & Aids	Local and School
State Total	.00953	.00746	.01699	.1185	.0927	.2112
Towns	.00575	.00585	.01160	.4226	.4307	.8533
Villages and Cities	.01303	.00922	.02225	.0965	.0683	.1648
Villages	.00895	.01076	.01971	.1008	.1212	.2220
Cities	.01352	.00904	.02256	.0961	.0643	.1604
Milwaukee City	.01483	.00771	.02254	.0890	.0462	.1352
20 Second and Third Class Cities	.01259	.00909	.02168	.0905	.0652	.1557
Other Cities	.01286	.01131	.02417	.1334	.1174	.2508

*Full values of 1926 which are values on which levies for fiscal years ending in 1927 are based.
**Estimated taxable incomes of 1925, which are incomes on which taxes were paid during fiscal years ending in 1927.

When the local and school revenues were combined and computed as a rate on general property, the rate necessary to furnish local and school revenues in towns would have needed to be one-half the rate needed in villages and cities. However, more than five times as great a rate on taxable income would have been necessary in towns as in cities and villages. Indeed, local and school revenues amounted to over 85% of the total taxable income of towns as a whole, while they amounted to only 16% in villages and cities as a whole. When it is further considered that the great majority of rural communities have practically no taxable income and that the figures in towns include some practically urban communities in which most of the town taxable income is concentrated, it is clear that the local revenues were much greater than the taxable income for the average town.

This heavy burden of taxes on the taxable income of towns is also seen by comparing town taxes with town taxable income. For towns as a whole the total general property tax levy including state, county, local, and school levies for 1927, was in round numbers $36,600,000, while the total taxable income of 1925 in towns was $31,000,000. Thus, the taxes paid in towns as a whole were greater than the taxable income in towns as a whole. For the great bulk of rural towns the taxes paid were far greater than the taxable income.

It should be remembered that taxable income is income after taxes have been paid and if the revenues were to be raised from taxable income they would be raised from income before taxes. If all of the taxes paid would constitute an addition to the taxable income of towns, which they would not, it would take considerably over 50% of the taxable income in towns as a whole to pay the tax bill, while the proportion in cities and villages would have been very much less.

The only readily available detailed figures valuable in comparing taxpaying ability and tax needs measured by tax levies are the property tax rates based on the full value of general property. The defects in these rates as measures of the relation of taxable capacity to revenue needs have been discussed above. Throughout the discussion it must be kept in mind continuously that property tax levies used

in computing such rates do not measure accurately the relative need for tax revenue. The tax levy reflects the governmental policy as well as the revenue needs. Some localities do without certain services. Others borrow to supply them and the cost of the function does not appear in the present tax rate, while still others pay as they go from current taxes. Furthermore, state aids affect the need for taxes more in some districts than in others.

Table 24

RANGE OF AVERAGE FULL VALUE TAX RATES, 1927

	County Total	Rural	Urban
Lowest average rate	.01290	.00903	.01568
Lower quartile (18th county)	.01713	.01421	.02308
Median (36th county)	.02003	.01650	.02590
Upper quartile (54th county)	.02444	.02264	.03219
Highest average rate	.03609	.03388	.04756
State average	.01976	.01597	.02238

Table 25

GENERAL PROPERTY FULL VALUE TAX RATES, 1927

	Total Rate	State Taxes	County Taxes	Local Taxes	Local School Taxes
State Total	.01976	.00043	.00455	.00703	.00775
Towns	.01597	.00043	.00555	.00483	.00516
Villages and Cities	.02238	.00043	.00385	.00855	.00955
Villages	.02287	.00043	.00504	.00692	.01048
Cities	.02231	.00043	.00372	.00873	.00943
Milwaukee City	.02170	.00043	.00257	.01054	.00816
20 Second and Third Class Cities	.02110	.00043	.00396	.00703	.00968
Other Cities	.02571	.00043	.00549	.00836	.01143

In 1927 the average full value tax rate, that is, the rate determined by dividing the total general property taxes for state, county, local and school purposes throughout the state by the state assessment of general property was .01976, or nearly 2% of the total value. Counties varied widely from

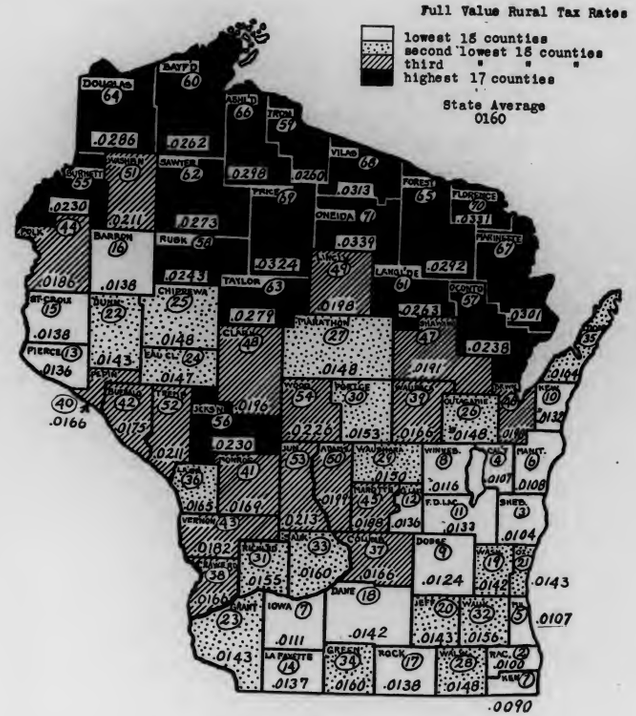
this average, the lowest having an average rate of .01290 and the highest one of .03609. The variation among counties was not so great as this range indicates, most of the counties being located in a rather narrow range. (See Table 24)

Rural tax rates were lower than urban tax rates. (Table 25) For the state as a whole, the average full value tax rate in towns was .01597, while in cities and villages it was .02238. The average rural rates in the different counties showed a variation from .00903 to .03388, yet the bulk of the counties were fairly close together, the greatest concentration being in the 13 mill and 14 mill rate ranges. The county average of city and village taxes ranged from .01568 to .04756. Throughout all the counties the average city and village rate was higher by several mills than the town rate in the same county. However, not all average urban rates were higher than all average rural rates. There was a decided overlapping. The average urban rates of 57 counties were below the highest county average rural rate.

The counties showing the lowest average tax rates were located in two sections of the state. (Maps 9, 10) The first and most evident of these sections was the southern and eastern part of the state, roughly, south and east of a line drawn from Green Bay in Brown County to Prairie du Chien in Crawford County. The second important low tax rate area was in western Wisconsin in the vicinity of Minneapolis. The counties with the highest tax rates were massed in the far north, while those counties with rates between the low and the high were concentrated for the most part in central Wisconsin. There was thus a striking inverse correlation between the per acre values, per capita values, and values per school census child on the one hand, and the tax rates on the other. Those counties showing the highest values per acre, per capita, and per school census child were, in general, the counties showing the lowest tax rates.

The sectional distribution of tax rates held generally true both for rural rates and for urban rates, although it was much more clearly defined in the case of the rural tax rates. The very lowest average town tax rates were located in the industrial counties, six out of the lowest eight counties be-

COUNTIES RANKED BY AVERAGE FULL VALUE TAX RATES OF TOWNS, 1927

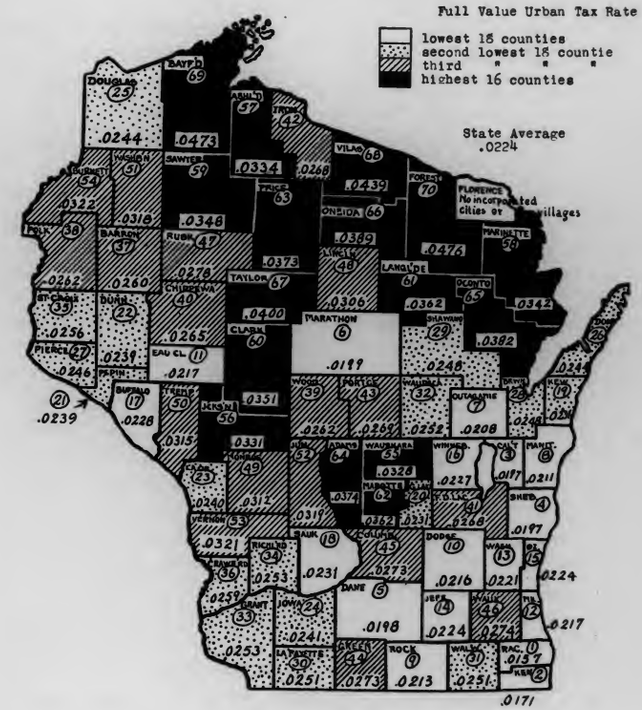


Circled figures indicate rank of county
Uncircled figures indicate per cents

Map 9

ing industrial. Next came the old agricultural counties with the best soil, then the more newly developed north central and northwestern agricultural counties with good soil, then old western counties with rougher topography, followed by the sandy soil counties of central Wisconsin, and finally far above the rest the far northern counties with their cut-over land, tax delinquency, and in some cases poor

COUNTIES RANKED BY AVERAGE FULL VALUE TAX RATES OF CITIES AND VILLAGES, 1927



Circled figures indicate the rank of county
Uncircled figures indicate the full value tax rates

Map 10

soil. The inverse correlation to average value per acre is striking. While rates were higher in cities and villages generally than in towns yet with some exceptions sections of high and low rural tax rates were approximately the same as the sections of high and low urban rates.

When tax rates were divided into rates for state, county, local, and school taxes, the full value rates for state taxes were, as they should logically be, the same for rural and

urban districts. County taxes, however, were quite materially higher in towns than in cities and villages and were lowest in the large cities, becoming progressively higher in the smaller cities and villages. The explanation of this phenomenon is that the county tax rates were lowest in counties having a large proportion and amount of urban property. The highest county average tax rate for county taxes was nearly nine times as great as the lowest county average rate.

In the case of local taxes the rates in towns were materially lower than in villages and cities and the highest rates were in the largest cities. In the case of school taxes, however, while town rates were lower than village and city rates the difference was less, and the rates in cities were lower in the larger cities than in the smaller ones. (Table 25).

There was a marked similarity in the geographical distribution of high and low tax rates for county, local, and school purposes. Sectional uniformity was most clearly shown in the case of town school taxes. But for all of the types of taxes there was a considerable degree of sectional distribution by size of average rate. It is an interesting fact that although the proportions of different types of taxes to the total varied in different counties, there was little evidence of a close relation between a high proportion of any particular type of levy and a high or low total tax rate. Noteworthy, however, was the low proportion of state and county taxes in counties with industrial centers. Here the total rates were low but the county rates were proportionately still lower so that the state and county taxes constituted less than one-sixth of the total taxes for the cities and villages of Milwaukee, Kenosha, Manitowoc, Racine, and Winnebago Counties, only slightly more for Sheboygan County.

Naturally, in communities where the local and school taxes are low the state and county taxes ordinarily constitute a larger proportion of the burden of taxation than in communities where local and school taxes are high. Also, in counties where county taxes are high the county tax ordinarily forms a larger proportion of total property taxes. These two facts combine to make proportions of state and

county taxes generally higher in towns than in cities and villages. (Table 26) In towns, state and county taxes constituted almost twice as great a proportion of total taxes as in cities and villages. In only one county was the proportion of combined state and county taxes levied greater in urban than in rural districts of the same county, although the proportion in the urban districts of some counties was higher than in the rural districts of other counties.

Table 26

PER CENTS OF EACH TYPE OF TAX LEVY TO TOTAL, 1927

	Towns	Cities and Villages
Per Cent State	2.66%	1.91%
Per Cent County	34.75	17.23
Per Cent Local	30.26	38.21
Per Cent School	32.33	42.65
Combined State and County	37.41	19.14
Combined Local and School	62.59	80.86

Table 27

INCREASE IN GENERAL PROPERTY FULL VALUE TAX RATES, 1913–1927

	Average Rate 1913	Average Rate 1927	Increase in Rate 1913–1927	Per Cent of increase in Rate, 1913–1927
State Total	.01371	.01976	.00605	44.1%
Towns	.01114	.01597	.00483	43.4
Villages and Cities	.01668	.02238	.00570	34.2
Villages	.01609	.02287	.00678	42.1
Cities	.01682	.02231	.00549	32.0
Milwaukee City	.01569	.02170	.00601	38.3
20 Second and Third Class Cities	.01717	.02110	.00393	22.8
Other Cities	.01824	.02571	.00747	41.0

The increase in tax rates in rural and urban districts from 1913 to 1927 indicates that the tax pressure on towns increased *proportionately greater* than it did on villages and

cities, although the *actual increase* of rates in towns was less than in cities and villages, the increase in rate being .00483 in towns and .00570 in villages and cities. (Table 27) Proportionately, the rates in towns increased nearly four-ninths over the fourteen-year period while the rates in cities and villages increased a little over one-third. The rates in villages alone increased relatively more than the city rates and slightly less than the town rates. The rate of increase in cities was slightly less than one-third and by far the smallest per cent of increase was in the second and third class cities, which group was dominated by the rapidly growing industrial cities of southeastern Wisconsin.

IV. THE SIGNIFICANCE OF THE FINDINGS

Limitations of time and space do not permit any comprehensive analysis of the significance which the facts presented above have for state fiscal policy. Indeed, the facts are pertinent to practically every proposal for tax legislation. Accordingly, consideration of their significance will be limited to a few fundamental generalizations.

The facts of this study have a direct bearing on three important problems in Wisconsin taxation.

1. *How shall the revenues from different taxes be divided between the state, the counties, the towns, cities and villages, and the school districts?* The uneven manner in which different types of tax bases are distributed between rural and urban districts and among the various sections of the state make an important issue of the manner in which various types of tax revenues are to be divided between state and local governments and, particularly, the manner in which the state government is to be financed.

If the functions of the state were financed solely from the general property tax and the counties and localities received the proceeds from the income tax, inheritance tax, public utility tax, telephone tax, motor vehicle license fees, and other taxes, the burden of state government would fall upon those districts which had general property. If, on the other hand some or all of the income tax, the public utility tax, the inheritance tax, and the motor vehicle license fees were taken into the state treasury and retained for the performance of state functions, the state burden on general property would be decreased or eliminated. However, the tax burden on general property for local purposes would be increased in those districts which had lost large amounts of the income, utility, and other special taxes. In view of the fact that rural districts in general receive very little revenue from these taxes but have a comparatively large proportion of the general property values, the rural districts would be relieved by the resulting decrease in state property taxes, while the urban districts generally would be burdened by the increase in local property taxes necessary to replace the special taxes which they had been receiving. A result of the concentration of the taxes other than general property in urban communities is thus that rural districts generally would be benefited by the state taking an increasingly large share of the income and utility taxes and thereby relieving the state burden on property and they would be burdened by the state leaving to localities the revenues from these sources. Urban districts, especially the large cities, would, on the other hand, be benefited if the state were to leave to the locality a larger and larger share of income, utility, and other special taxes and would be burdened if the state took a greater and greater share of the tax. The opposition of interests over the distribution of the income, utility, and other special taxes is thus not between localities and the state government as such but rather in general between urban localities and rural localities.

2. *What governmental units shall finance different governmental functions?* Districts within the state differ widely in their ability to support governmental functions. Especially does this appear to be the case between different sections of the state. Northern and central Wisconsin appear from the measures used to be much less able to support the functions of government than do southern and eastern Wisconsin. One perhaps cannot definitely conclude that rural communities are not as able to support needed local functions as are urban communities because of the wide difference in results when property and taxable income are used as measures of taxpaying ability. But there can be little question that rural districts are less able to support county and state functions than their proportion of general

property value indicates. General property assessment as a measure of taxpaying ability overstates rural taxpaying ability and understates urban taxpaying ability. This is a result of two facts. The rate which the income from farm real estate bears to the value of such real estate is generally recognized to be lower than the rate which the income from urban real estate bears to the value of such real estate. The usual and apparently adequate explanation of this fact is twofold, that the farmer in buying a farm and thus helping to set real estate values is buying not only a piece of income producing property but also a home and an independent job or profession, and that expected future increases in value often not realized, are discounted in the present value. The second fact is that incomes in cities and villages come much more largely from personal services and from intangibles representing distant property than is the case in towns. Clearly, whatever may be the proper measure of relative rural and urban taxable capacity general property is not a satisfactory measure.

The inequality in abilities of different sections and of rural and urban communities to finance the functions of government are significant chiefly because the taking over of governmental functions by the state government particularly and by the county government in a less degree would affect different sections of the state differently. It is to the financial interest of those sections of the state with less ability to support government to have the state assume governmental functions, while it is to the interest of those districts having greater ability to support government to have the localities assume governmental functions. Here is an opposition of interest between the wealthy and the poorer districts.

It is important in this connection to note that the benefits or detriments of state financing or support of governmental functions depend largely on how such functions are financed. If they are financed from a general property tax, those districts high in property will be the chief bearers of the burden. If governmental functions are financed by income or other taxes, those districts having little of such special forms of tax base will benefit the most and districts having the largest quantity of such bases of taxation will bear the

great bulk of the burden. For example, the financing of all education by the state or even by the counties as units through state or county taxes on general property would throw a heavier burden on rural communities than at present and would lighten the burden on urban communities in view of the fact that rural tax rates for school purposes are lower than are the urban rates. Financing education by the state by means of the income tax would place the burden on urban districts.

Not only is the manner in which the function is financed important, but also the maner in which the function is performed. If the state directly carries on the functions, the districts benefited or burdened will depend to a great degree upon where the money is spent. Likewise, if the state finances a function through state aids, the manner of paying the aids will be important in determining who will benefit and who will be burdened.

3. *What bases of taxation shall be employed and what rates shall be placed on each?* The general property tax is the only elastic element in the tax system. It is the only tax through which different geographic units in different years may now meet the varying needs for tax revenue. In meeting these needs widely varying rates of taxation have resulted. Furthermore, the increasing pressure of taxation over the years has been placed largely upon property. As a result, a spontaneous nationwide movement has resulted to relieve the burden on property. So long as no additional revenues from non-property sources are raised any transfer of tax burden by means of a change in the proportions of special taxes received by the state or by an increase or decrease in state functions and state aids will mean a shifting of tax burden from property located in one geographical jurisdiction to property located in other geographical jurisdictions. It will not be a shift from property to income or other bases of taxation or the reverse. If rural property burdens are lightened, urban property burdens will be made heavier. If property burdens in northern Wisconsin are made lighter, property burdens in southern Wisconsin will be made heavier. A shift can be made from persons whose property taxes now burden them more to persons whose property taxes burden them less, but with the pres-

ent volume of expenditures until and unless more revenue is raised from non-property sources there can be no lightening of the total load on property.

In this connection it should be borne in mind that merely raising more revenue from nonproperty sources will not necessarily relieve the tax burdens on property which most needs relief. If the new revenues are given directly to the districts in which they are raised the result will be to relieve property in the particular districts in which the revenues are concentrated while property in the remainder of the state will receive little or no benefit. If the new revenues are to benefit property throughout the state they must go to the state government and be used by it in reducing state property taxes directly or in reducing local property taxes through increased state aids or à transfer of local functions to the state.

The facts in this study thus have a bearing on important tax problems. However, they do not constitute or point to a solution of any of them but merely throw light on the effect which would result if they were dealt with in different ways. Some of the further questions which must be passed upon by the social judgment in the determination of state fiscal policy are these:

1. What governmental functions are of such state-wide interest to warrant their being financed by the state government either through state performance or state aids? The answer to this question can come only through a study of who benefits from our schools, our roads, our charitable and criminal work, our recreation, and other governmental functions. Thus, before it can be determined who should bear the burden of building roads, the benefits derived from these roads must be determined. Likewise, before it will be clear who should pay for the schools, the benefits derived from those schools must be determined. If it is found that the benefits are not limited to the political jurisdiction in which the service is rendered but are generally diffused throughout the whole state, then it may be said that the function is of state-wide interest and should be borne by the state as a whole, each jurisdiction in the state contributing to the support of the state-wide function according to its

ability. This decision, however, is a question of social judgment as well as of fact.

2. What is the proper measure for comparing the taxable capacities of political jurisdictions? In this study two primary methods of measuring taxable capacity have been used—property and taxable income. As was pointed out above, taxable income does not represent total income; neither does property represent total wealth and it is far from measuring income. What is a fair measure of an individual's taxpaying ability and what is a fair measure of a political district's taxpaying ability? Until this can be generally agreed upon, it will be impossible to know how the cost of state supported functions should be divided among taxation districts so that each shall contribute to such state-wide functions according to its ability.

3. Are localities to which tax bases are apportioned by statute entitled to them? In this study after briefly touching on the question in the introductory section, it has been tacitly assumed that the distribution of tax bases as made by law is the just and proper distribution. This, however, is open to question. Who should have the right to tax the property and income of a great public utility system, a manufacturing corporation, or a mercantile establishment? That is, who is justly entitled to receive tax revenue from it? Our present statute sets out certain rules for the distribution. The fundamental question is, Are those rules equitable? We have seen that the rural districts have very little taxable income as divided according to present statutes. The real question would be, Should some of the taxable income which urban districts are now given by statute really be taxed for the benefit of rural districts? Should the fact that the sources of raw materials and the market for products are far extended from the political jurisdiction in which the property of a factory or a store is located enter into the division of the tax revenue from the income? It is not at all intended here to answer the question by implication but merely to indicate that it is a question.

4. To what extent does the presence of various types of taxes having higher rates within the state than exist in "competing" states depress agriculture and industry and to what extent do such higher tax rates cause an outflow or

prevent an inflow of capital? The states of our union are not free and independent, at least in their business relations. They are highly inter-dependent and no state can set up a tax policy without regard to the policies of other states. Consequently, the extent to which a state might follow a highly equitable tax program will depend not only on its own desire to carry through such a program but also on the degree to which it can proceed independently of the tax systems and tax rates of its competitors or to which it can persuade its competitor states to adopt its own taxing methods and rates.

5. Can material amounts of new revenue be obtained from sources which will not depress healthy economic activity? This question is closely related to the last one. Any general attempt to finance state-wide functions by the state and to place the burden upon those deemed to have ability to pay will require quantities of new revenue to replace decreases in taxes on those who are deemed to be overburdened. Where can this revenue be secured? The state perhaps could not afford to equalize burdens of taxation at the expense of industrial or agricultural prosperity and development. Even those benefited at the moment might be injured in the long run. Consequently, any large program must seriously consider the possibilities of raising revenue from sources which will not depress healthy economic activity within the state.

It is thus seen that the facts set forth in the present study do not in themselves constitute a factual basis for a state fiscal program. Only as further and more fundamental questions both of fact and of social judgment are answered can these findings of fact be intelligently applied.

APPENDIX: BASIC TABLES

Explanatory Notes

Practically all of the data included in this study are from the files of the Commission. The nature and sources of figures and the methods of using them are briefly indicated in the following paragraphs.

The total area in acres, 1920, was the total area of the county according to the 1920 federal census, reduced to acres. In counties where the area of Indian reservations was materially large, an estimate was made of such area and deducted from the total. The assessed acres of agricultural, waste and timber real estate in towns for 1927 was the total acreage recorded by the local assessor for these classes of real estate. This acreage figure is subject to the errors of assessors. The population figures are from the 1920 federal census after deducting the population on Indian reservations. The school census, 1927, was taken from the records of the State Department of Public Instruction and consists of the total number of persons between the ages of four and twenty years.

The full values of general property are those made either by the Tax Commission in its task of assessing the value of counties for the apportionment of state tax levies[1] or by the assessors of income in recommending full values of general property to county boards for use in the apportionment of state and county taxes among taxation districts. Prior to 1925, these two sets of figures were separately made, although by the same method. For real estate, data were collected for all sales, and after eliminating the unrepresentative sales the assessments and considerations on the sold property were separately added for each taxation district and a ratio of assessed to sales value was computed. This ratio was applied to the assessment of the district. The result was a "single year sales value." The single year sales values for five years were averaged in determining the full or "true" value. There are differences, occasionally large, between the recommended values of assessors of income and the state assessment. These arose largely out of the fact that sales used in the one computation may have been rejected in the other. Beginning in 1925, the averaging process was abandoned and the use of sales was supplemented by other sources of data, notably the thorough inspection of representative property whether sold or not. Since 1925, also, the values recommended by the assessors of income and the figures used by the Tax Commission in its state and county assessments have become more and more nearly alike and are now usually identical.

[1] This assessment is generally referred to as the "state assessment."

The full values of personal property have been made by the Tax Commission and assessors of incomes in a number of ways. Ordinarily, a combination of inspecting local personal property assessments and of analyzing general statistics from other sources on the number and value of certain types of property present in the state has been employed. Full value figures of both real estate and personal property are of course subject to error.

The individual taxable income figures include all of the individual income assessed in the year 1926. This includes both the income of 1925 and such back income of prior years as was first assessed in 1926. Thus, back assessments resulting from audits of individuals are included in this figure. It is not believed that this inclusion of back income materially affects the results. The individual taxable income figure is income after the deduction of personal exemptions.[2] This method of computing exemptions was abandoned in 1927, at which time the computation of exemptions of tax instead of deductions of income was begun.

The estimate of corporation taxable income is of that assessed in 1926 on corporation incomes of 1925. The amount of back income assessed in 1926 was very large and has been deducted from this table. The apportionment of taxable income among counties and rural and urban districts was computed on the same ratio as the apportionment of the normal tax. As the average rates of income tax on corporations are probably smaller in the rural districts due to a larger proportion of small corporations, the taxable income figures are probably relatively too small for rural districts. However, this error is probably not large and under no circumstances can it be large enough to affect the conclusions materially.

The normal income tax assessed is the actual tax assessed in 1916 and the current tax assessed in 1926. Back taxes were eliminated from both individual and corporation assessments of 1926.

The full values of public utilities include the assessment by the Tax Commission of street railway and connected light, heat, and power companies. This total assessment was apportioned by counties and by taxation districts on the same basis as the local share of the tax was apportioned, that is, on the basis of combined tangible property operated and retail gross utility business transacted.

The telephone taxes, 1927, include only the apportionable part of telephone taxes paid, that is, the tax paid on the basis of local exchange receipts. The localities received 85% and the state 15% of such tax. The figures in the table show the total 100%.

Inheritance tax figures represent the total inheritance taxes collected by the county treasurers and reported to the state during the fiscal year ended June 30, 1928, less refunds paid during the year.

[2] The exemptions were: for a single person $800; for a married couple or head of family, $1,600; for each dependent an additional $300 was allowed.

The non-resident inheritance taxes paid on securities of Wisconsin corporations were not included.

Throughout the study, counties have been ranked according to the order in which they stand as the result of various computations. For example, the counties were ranked according to their per capita property value. The county with the highest per capita property value was ranked "1", while the county with the lowest value was ranked "71". The number given as the rank of the county indicates its place on the list. In the case of tax rates, the county with the lowest rate was ranked "1" and the county with the highest rate was ranked "71".

It has not been feasible to publish all of the basic data used in the various tables and maps, although most of the data are herewith so published. Some of the information not published may be found in the 1928 Tax Commission report.

For a brief resumé of the tax system and of certain other questions involved in this study the reader is referred to the following publications of the Tax Commission:

Rosa, Chas. D., "The Farmer in Wisconsin's System of Taxation", 1927

"Report of the Wisconsin Tax Commission to the Governor and Legislature", 1928, Chapter 1 and statistical tables

"The Taxes of the State and its Political Subdivisions, 1901–1927" Bulletin 33, 1928

Table I

AREA, POPULATION AND SCHOOL CENSUS, 1920 AND 1927

Counties	Total Area in Acres 1920	Assessed Acres Agricultural, Waste, Timber 1927, Towns	Population, 1920			School Census, 1927		
			Total	Towns	Cities and Villages	Total	Towns	Cities and Villages
	1	2	3	4	5	6	7	8
Adams	437,760	427,713	9,287	7,726	1,561	2,969	2,375	594
Ashland	592,640	585,137	21,807	7,874	13,933	7,702	3,254	4,448
Barron	566,400	541,855	34,281	23,118	11,163	11,970	8,539	3,431
Bayfield	961,920	915,578	17,015	11,867	5,148	6,468	4,864	1,604
Brown	338,560	316,830	61,889	23,683	38,206	21,566	8,990	12,576
Buffalo	439,680	431,893	15,615	11,620	3,995	4,823	3,797	1,026
Burnett	550,400	524,804	10,735	9,555	1,180	3,591	3,172	419
Calumet	207,360	196,248	17,228	11,740	5,488	5,815	4,250	1,565
Chippewa	664,960	636,836	36,482	20,203	16,279	12,307	7,201	5,106
Clark	779,520	754,704	35,120	26,821	8,299	12,739	10,305	2,434
Columbia	497,920	473,264	30,468	15,943	14,525	8,579	5,103	3,476
Crawford	370,560	348,724	16,772	10,131	6,641	5,612	3,538	2,074
Dane	769,280	732,826	89,432	36,720	52,712	29,112	12,118	16,994
Dodge	574,080	545,814	49,742	25,398	24,344	14,824	8,304	6,520
Door	300,160	280,522	19,073	14,134	4,939	6,716	5,097	1,619
Douglas	855,680	769,369	49,771	9,132	40,639	15,251	3,402	11,849
Dunn	556,160	522,222	26,970	19,575	7,395	8,869	6,419	2,450
Eau Claire	408,320	392,845	35,771	11,331	24,440	10,977	3,882	7,095
Florence	318,080	312,539	3,602	3,602		1,479	1,479	
Fond du Lac	464,640	443,481	56,119	22,289	33,830	17,323	7,481	9,842
Forest	650,880	618,204	9,850	8,218	1,632	4,039	3,440	599
Grant	748,160	720,913	39,044	22,164	16,880	11,569	7,498	4,071
Green	379,520	365,461	21,568	12,180	9,388	6,469	4,262	2,207
Green Lake	230,400	215,138	14,875	7,829	7,046	4,391	2,443	1,948
Iowa	499,840	477,882	21,504	13,989	7,515	6,003	4,279	1,724
Iron	506,880	432,093	10,261	5,183	5,078	3,759	1,813	1,946
Jackson	633,600	625,471	17,746	14,103	3,643	5,658	4,636	1,022
Jefferson	353,280	335,891	35,022	16,161	18,861	9,763	4,943	4,820
Juneau	513,280	496,855	19,209	11,790	7,419	5,655	3,727	1,928
Kenosha	180,480	155,412	51,284	10,812	40,472	18,152	4,249	13,903
Kewaunee	215,680	213,764	16,091	11,858	4,233	5,592	4,106	1,486
La Crosse	307,840	289,227	44,355	10,823	33,532	14,248	3,796	10,452
Lafayette	410,880	394,885	20,002	13,692	6,310	5,977	4,356	1,621
Langlade	560,000	547,270	21,471	13,020	8,451	7,523	4,686	2,837
Lincoln	577,280	551,290	21,084	10,118	10,966	7,351	3,716	3,635
Manitowoc	385,280	364,902	51,644	24,785	26,859	17,728	8,219	9,509
Marathon	994,560	986,637	65,259	38,430	26,829	25,691	16,310	9,381
Marinette	905,600	873,092	34,361	16,385	17,976	12,335	6,308	6,027
Marquette	292,480	287,311	10,443	7,661	2,782	2,970	2,265	705
Milwaukee	150,400	97,858	539,449	39,736	499,713	188,037	12,089	175,948
Monroe	599,680	550,688	28,666	18,521	10,145	8,984	6,205	2,779
Oconto	646,400	631,101	26,776	18,863	7,913	10,521	7,443	3,078
Oneida	757,120	636,179	13,996	7,342	6,654	4,887	2,908	1,979
Outagamie	413,440	391,794	55,113	21,509	33,604	19,735	7,896	11,839
Ozaukee	149,120	142,033	16,335	9,695	6,640	5,302	3,127	2,175
Pepin	151,040	147,295	7,481	5,202	2,279	2,423	1,767	656
Pierce	360,320	363,149	21,663	15,267	6,396	6,408	4,719	1,689
Polk	598,400	574,005	26,870	21,045	5,825	9,319	7,496	1,823
Portage	519,680	510,650	33,649	19,768	13,881	12,348	7,748	4,600
Price	818,560	782,433	18,517	12,961	5,556	6,501	4,521	1,980
Racine	207,360	203,163	78,961	14,561	64,400	24,535	5,341	19,194
Richland	377,600	368,844	19,823	14,922	4,901	6,455	5,197	1,258
Rock	458,240	434,963	66,150	19,057	47,093	18,636	6,484	12,152
Rusk	592,000	575,181	16,403	11,111	5,292	6,344	4,564	1,780
St. Croix	470,400	451,515	26,106	16,657	9,449	7,983	5,505	2,478
Sauk	538,880	525,343	32,548	18,371	14,177	9,823	6,232	3,591
Sawyer	844,800	767,475	8,243	6,730	1,513	3,194	2,838	356
Shawano	602,880	561,077	31,968	23,719	8,249	11,264	8,441	2,823
Sheboygan	333,440	314,432	59,913	20,075	39,838	21,384	6,759	14,625
Taylor	634,240	611,869	18,045	14,413	3,632	7,497	6,140	1,357
Trempealeau	478,720	467,249	24,506	18,106	6,400	8,095	6,175	1,920
Vernon	525,440	507,961	29,252	21,638	7,614	9,421	7,147	2,274
Vilas	546,560	457,471	5,137	5,137		2,226	1,881	345
Walworth	358,400	329,718	29,327	14,943	14,384	8,164	4,535	3,629
Washburn	534,400	511,973	11,377	7,934	3,443	3,956	2,661	1,295
Washington	275,840	257,789	25,713	16,153	9,560	7,652	4,921	2,731
Waukesha	351,360	332,639	42,612	21,981	20,631	13,467	6,954	6,513
Waupaca	485,760	462,154	34,200	19,521	14,679	10,281	6,220	4,061
Waushara	413,440	395,204	16,712	12,766	3,946	5,017	3,845	1,172
Winnebago	293,760	269,428	63,897	14,563	49,334	20,963	4,894	16,069
Wood	517,760	485,386	34,643	16,488	18,155	12,623	6,363	6,260
TOTAL	35,005,440	33,222,921	2,626,303	1,110,418	1,515,885	877,010	387,638	489,372

Table

STATE ASSESSMENTS AND RECOMMENDED FULL

Counties	State Assessment of All Property						
	1913			1922	1927		
	Amount (000's omitted)	Percent	Rank	(000's omitted)	Amount (000's omitted)	Percent	Rank
	1	2	3	4	5	6	7
Adams	$ 8,608	.287%	66	$ 11,682	$ 10,912	.194%	70
Ashland	19,550	.652	50	26,673	22,718	.404	56
Barron	25,241	.842	41	55,632	56,538	1.006	26
Bayfield	18,411	.614	55	29,106	20,179	.359	59
Brown	58,704	1.958	13	90,675	112,539	2.003	13
Buffalo	19,500	.650	51	30,710	29,114	.518	49
Burnett	6,640	.222	70	14,816	13,836	.246	66
Calumet	28,062	.936	35	41,613	43,390	.772	36
Chippewa	30,552	1.019	30	58,486	56,807	1.011	24
Clark	31,664	1.056	27	59,960	55,294	.984	28
Columbia	48,913	1.632	18	67,906	57,489	1.023	23
Crawford	15,762	.526	57	28,689	27,932	.497	52
Dane	147,397	4.917	2	230,288	280,282	4.988	2
Dodge	84,890	2.832	4	123,719	116,314	2.070	12
Door	19,017	.634	52	26,736	29,178	.519	48
Douglas	56,250	1.876	16	82,328	84,001	1.495	17
Dunn	25,436	.848	40	49,850	47,427	.844	34
Eau Claire	29,944	.999	32	53,511	64,732	1.152	22
Florence	4,658	.155	71	6,210	6,880	.122	71
Fond du Lac	73,563	2.454	6	103,228	122,511	2.181	8
Forest	13,147	.439	61	17,733	17,618	.314	63
Grant	59,129	1.972	10	95,694	88,352	1.572	15
Green	48,100	1.605	19	63,688	56,390	1.004	27
Green Lake	23,785	.793	43	32,392	29,790	.530	47
Iowa	40,642	1.356	24	63,443	54,591	.972	30
Iron	9,065	.302	65	16,115	19,422	.346	61
Jackson	17,612	.588	56	29,584	24,162	.430	53
Jefferson	57,920	1.932	14	76,919	79,338	1.412	18
Juneau	18,616	.621	54	26,221	23,931	.426	54
Kenosha	48,087	1.603	20	92,062	157,200	2.798	4
Kewaunee	21,910	.731	47	30,460	32,331	.575	46
La Crosse	41,688	1.391	23	65,482	75,896	1.351	19
Lafayette	43,924	1.465	22	61,506	52,257	.930	31
Langlade	19,763	.659	48	27,871	28,599	.509	51
Lincoln	18,767	.626	53	29,583	34,536	.615	45
Manitowoc	59,305	1.978	9	92,847	120,381	2.142	11
Marathon	54,279	1.811	17	95,796	121,256	2.158	10
Marinette	27,901	.931	36	35,689	36,775	.654	43
Marquette	12,113	.404	63	15,925	12,604	.224	67
Milwaukee	582,818	19.438	1	894,279	1,515,165	26.968	1
Monroe	30,252	1.009	31	43,531	43,009	.765	37
Oconto	22,891	.764	44	31,061	28,765	.512	50
Oneida	13,669	.456	60	21,147	23,146	.412	55
Outagamie	58,796	1.961	12	88,544	121,954	2.171	9
Ozaukee	24,364	.813	42	33,238	36,040	.641	44
Pepin	7,460	.249	68	12,707	12,421	.221	69
Pierce	22,610	.754	46	40,153	37,350	.665	42
Polk	22,682	.757	45	45,568	41,632	.741	38
Portage	25,724	.858	38	37,212	41,344	.736	39
Price	14,103	.471	59	22,231	18,390	.327	62
Racine	78,098	2.603	5	146,022	201,590	3.587	3
Richland	25,667	.856	39	45,789	40,033	.713	40
Rock	87,742	2.927	3	135,894	139,889	2.489	6
Rusk	12,295	.410	62	22,601	20,843	.371	58
St. Croix	29,741	.992	33	51,753	48,370	.861	32
Sauk	47,164	1.573	21	70,079	66,988	1.192	20
Sawyer	10,911	.364	64	14,768	14,717	.262	65
Shawano	29,687	.990	34	43,746	43,466	.774	35
Sheboygan	67,156	2.239	8	109,601	152,720	2.718	5
Taylor	14,752	.492	58	24,158	20,132	.358	60
Trempealeau	26,094	.870	37	42,644	39,928	.710	41
Vernon	31,518	1.052	28	49,186	48,279	.859	33
Vilas	7,231	.241	69	9,696	12,589	.224	68
Walworth	59,070	1.969	11	79,223	85,945	1.529	16
Washburn	7,890	.263	67	16,852	14,967	.266	64
Washington	36,856	1.229	25	55,552	54,982	.978	29
Waukesha	57,008	1.902	15	83,846	92,664	1.649	14
Waupaca	34,739	1.159	26	53,267	56,757	1.010	25
Waushara	19,613	.654	49	24,505	20,927	.372	57
Winnebago	69,978	2.333	7	104,820	135,698	2.415	7
Wood	31,094	1.036	29	49,906	64,831	1.154	21
TOTAL	$2,998,188	100.000%		$4,664,407	$5,619,042	100.000%	

II

VALUES OF GENERAL PROPERTY, 1913, 1922, 1927

Recommended Full Values of Towns				Recommended Full Values of Cities & Villages			
1913	1922	1927		1913	1922	1927	
(000's omitted)	(000's Omitted)	Amount (000's omitted)	Rank	(000's omitted)	(000's omitted)	Amount (000's omitted)	Rank
8	9	10	11	12	13	14	15
$ 8,125	$ 11,311	$ 9,590	70	$ 368	$ 1,067	$ 1,327	69
8,731	13,999	10,694	66	10,305	12,513	12,849	32
19,368	44,902	40,555	20	5,907	12,008	14,167	30
14,977	24,867	17,580	52	2,358	3,296	2,650	65
28,032	40,629	39,302	21	30,017	50,516	73,568	9
16,767	26,290	23,689	41	2,489	4,090	5,425	58
6,856	14,206	12,445	62	546	1,208	1,391	67
23,217	32,636	31,231	35	5,047	8,351	11,509	35
21,332	41,866	37,776	24	11,042	18,774	20,090	26
26,800	52,272	45,123	13	4,820	9,702	10,171	41
32,835	50,425	37,029	26	13,924	19,268	20,681	24
11,489	22,683	19,836	61	3,654	6,904	8,087	50
79,408	117,109	97,977	2	62,322	110,908	182,279	2
60,980	94,601	76,150	3	18,226	32,251	40,288	16
14,830	22,403	22,601	44	3,711	4,653	6,448	57
9,581	16,032	13,406	58	51,959	58,950	70,595	10
19,694	40,450	35,469	29	5,274	10,079	11,957	34
14,185	25,729	23,033	43	15,680	29,845	41,699	15
4,847	6,181	6,880	71				
44,708	65,406	60,363	6	24,418	41,002	62,148	11
11,600	15,561	16,419	55	1,174	1,096	1,300	70
44,654	75,450	64,999	4	12,047	22,008	22,976	21
36,573	50,101	41,629	19	10,273	14,270	14,807	29
16,225	23,568	20,393	47	6,802	9,109	9,395	46
32,705	53,378	44,784	14	6,650	9,839	9,844	44
11,022	11,539	9,841	68		5,110	9,923	42
15,820	26,045	19,634	49	1,430	4,448	4,528	59
35,507	47,158	42,875	17	20,489	28,010	36,608	19
14,863	20,590	16,958	53	3,774	7,600	7,019	55
20,637	32,401	38,337	23	25,887	68,975	118,863	4
17,486	25,057	23,997	40	3,896	5,647	7,707	53
13,784	23,233	20,816	46	27,623	44,420	55,080	14
37,135	54,137	44,425	16	5,295	7,766	7,802	52
13,997	20,660	17,831	50	5,425	8,098	10,768	38
12,341	20,897	22,099	45	7,098	9,957	12,855	31
40,487	55,686	55,570	7	18,998	36,485	65,365	12
34,029	59,786	64,278	5	19,236	36,776	56,154	13
16,646	18,188	16,473	54	10,180	15,710	20,275	25
9,995	13,052	9,944	67	2,141	3,065	2,660	64
59,469	85,480	110,788	1	602,903	836,575	1,404,377	1
22,125	32,363	31,966	33	7,139	10,217	11,043	37
18,016	24,279	20,175	48	4,741	7,128	8,590	48
8,690	12,667	13,282	60	4,621	8,901	9,915	43
30,287	41,883	41,727	18	26,954	49,620	81,228	8
17,909	23,770	23,441	42	6,458	9,092	12,598	33
5,781	10,135	9,459	69	1,362	2,316	2,962	63
18,482	32,145	28,494	37	4,367	7,298	8,857	47
18,774	38,492	29,931	36	4,334	8,683	10,597	40
18,183	25,886	24,229	39	6,663	11,911	17,116	28
11,277	17,175	11,846	63	2,937	5,494	6,544	56
23,772	41,771	49,496	12	56,727	110,859	152,292	3
21,034	38,194	32,166	32	4,262	7,634	7,896	51
49,679	62,904	52,147	10	40,124	70,775	87,750	7
9,482	18,060	13,505	57	2,436	5,140	7,357	54
24,894	41,435	37,332	25	5,673	9,325	11,037	36
34,224	51,226	44,749	15	12,361	18,832	22,309	22
9,220	13,577	13,328	59		1,325	1,353	68
23,348	35,921	32,701	31	5,595	8,971	10,765	39
36,748	56,993	51,209	11	29,879	62,993	101,062	5
12,598	20,814	16,087	56	2,509	3,615	4,046	60
21,058	35,342	31,403	34	4,297	7,005	8,525	49
24,917	40,333	38,729	22	5,542	8,445	9,550	45
7,013	9,573	10,984	65		695	1,594	66
42,444	57,404	54,905	8	15,391	23,107	31,041	20
6,890	13,466	11,544	64	1,345	3,388	3,429	61
29,547	41,346	35,781	23	7,668	13,952	19,201	27
40,282	56,941	54,892	9	15,914	26,757	38,243	18
25,334	35,927	35,008	30	8,897	18,468	21,749	23
16,356	21,143	17,704	51	2,826	3,542	3,322	62
24,721	36,722	36,444	27	45,326	69,396	99,145	6
15,840	25,238	24,646	38	14,442	25,704	40,169	17
$1,630,662	$2,509,059	$2,292,129		$1,414,178	$2,230,937	$3,326,920	

Table III

TAXABLE INCOME AND NORMAL INCOME TAX

Counties	Individual Taxable Income, 1925*					Estimated Corporation		
	County Total			Towns	Cities and Villages	County Total		
	Amount	Percent	Rank			Amount	Percent	Rank
	1	2	3	4	5	6	7	8
Adams	$ 99,132	.034	71	$ 19,112	$ 80,020	$ 7,691	.005	70
Ashland	1,175,337	.401	29	81,766	1,093,571	310,831	.184	34
Barron	794,852	.271	40	151,482	643,370	229,739	.136	41
Bayfield	325,994	.111	59	172,555	153,439	313,026	.185	33
Brown	5,100,642	1.740	8	322,275	4,778,367	3,760,651	2.226	9
Buffalo	416,707	.142	52	212,447	204,260	18,922	.012	68
Burnett	135,637	.047	70	50,993	84,644	22,778	.014	67
Calumet	483,498	.165	48	133,471	350,027	277,700	.164	37
Chippewa	1,359,363	.464	27	159,303	1,200,060	259,540	.153	39
Clark	939,101	.321	37	264,443	674,658	90,309	.054	55
Columbia	1,639,995	.559	21	124,315	1,515,680	389,440	.231	29
Crawford	429,180	.147	51	129,485	299,695	60,972	.036	62
Dane	13,507,582	4.605	2	1,231,089	12,276,493	4,466,388	2.644	7
Dodge	2,733,583	.932	17	430,574	2,303,009	1,392,422	.824	17
Door	344,423	.118	58	104,504	239,919	129,479	.077	48
Douglas	4,762,236	1.625	11	66,749	4,695,487	2,006,801	1.188	14
Dunn	1,021,514	.348	34	306,547	714,967	121,106	.071	49
Eau Claire	3,658,192	1.248	16	89,982	3,568,210	1,127,498	.667	19
Florence	143,270	.049	69	143,270	----------	83,244	.049	57
Fond du Lac	4,880,419	1.665	10	293,286	4,587,133	1,564,198	.926	16
Forest	258,202	.088	64	179,889	78,313	195,266	.116	43
Grant	1,613,349	.550	23	431,347	1,182,002	181,947	.108	45
Green	1,416,680	.483	25	447,861	968,819	252,971	.150	40
Green Lake	648,464	.221	42	74,814	573,650	175,610	.104	46
Iowa	1,019,720	.348	33	436,428	583,292	104,216	.061	52
Iron	437,164	.149	50	68,800	368,364	484,438	.287	26
Jackson	321,269	.110	60	106,729	214,540	34,287	.020	65
Jefferson	2,418,419	.825	19	189,266	2,229,153	1,080,613	.639	20
Juneau	377,194	.129	55	59,142	318,052	79,837	.047	58
Kenosha	12,886,284	4.393	3	825,038	12,061,246	18,000,630	10.655	2
Kewaunee	356,727	.122	57	65,563	291,164	322,225	.191	32
La Crosse	4,962,031	1.693	9	153,324	4,808,707	2,453,755	1.452	11
Lafayette	758,335	.259	41	304,412	453,923	326,542	.193	31
Langlade	1,004,459	.343	35	176,803	827,656	403,609	.239	28
Lincoln	998,412	.341	36	52,848	945,564	561,120	.332	24
Manitowoc	4,122,068	1.406	15	235,584	3,886,484	4,157,685	2.461	8
Marathon	4,429,648	1.511	13	296,203	4,133,445	2,289,848	1.356	13
Marinette	1,616,045	.551	22	126,810	1,489,235	530,675	.314	25
Marquette	150,938	.052	68	20,316	130,622	27,968	.017	66
Milwaukee	143,248,802	48.830	1	3,319,855	139,928,947	81,294,803	48.120	1
Monroe	882,030	.302	38	164,445	717,585	223,000	.132	42
Oconto	407,831	.139	53	54,869	352,962	388,286	.230	30
Oneida	1,074,839	.366	32	246,223	828,616	662,269	.392	22
Outagamie	4,737,202	1.616	12	204,440	4,532,762	2,417,513	1.431	12
Ozaukee	1,122,146	.383	30	249,397	872,749	294,985	.175	36
Pepin	238,272	.081	65	50,599	187,673	8,972	.005	71
Pierce	623,133	.213	44	108,370	514,763	73,576	.044	59
Polk	436,783	.149	49	94,545	342,238	156,909	.093	47
Portage	1,355,647	.462	28	78,613	1,277,034	1,301,491	.770	18
Price	553,739	.189	46	111,124	442,615	196,282	.116	44
Racine	12,283,601	4.188	4	643,665	11,639,936	8,135,180	4.815	3
Richland	597,066	.204	45	229,468	367,598	120,481	.071	50
Rock	8,272,831	2.821	6	438,175	7,834,656	6,154,842	3.644	5
Rusk	360,609	.123	56	21,341	339,268	113,670	.067	51
St. Croix	841,822	.287	39	126,199	715,623	96,304	.057	53
Sauk	1,481,823	.505	24	161,490	1,320,333	308,459	.183	35
Sawyer	167,007	.057	67	80,145	86,862	15,918	.009	69
Shawano	516,953	.177	47	100,544	416,409	270,988	.160	38
Sheboygan	7,011,223	2.391	7	409,753	6,601,470	6,667,365	3.948	4
Taylor	281,980	.096	63	50,394	231,586	96,276	.057	54
Trempealeau	387,348	.132	54	116,715	270,633	64,466	.038	60
Vernon	635,190	.217	43	170,624	464,566	62,771	.037	61
Vilas	300,211	.103	61	165,122	135,089	47,621	.028	63
Walworth	2,478,178	.845	18	392,888	2,085,290	772,478	.457	21
Washburn	294,791	.101	62	40,962	253,829	47,329	.028	64
Washington	1,385,224	.472	26	297,137	1,088,087	584,037	.346	23
Waukesha	4,213,769	1.437	14	1,310,461	2,903,308	2,887,349	1.710	10
Waupaca	1,106,245	.377	31	96,189	1,010,056	413,085	.245	27
Waushara	198,819	.068	66	44,470	154,349	88,170	.052	56
Winnebago	9,814,068	3.347	5	359,651	9,454,417	4,718,770	2.792	6
Wood	2,215,280	.756	20	88,704	2,126,576	1,959,622	1.160	15
TOTAL	$293,270,527	100.000		$18,765,402	$274,505,125	$168,939,244	100.000	

*Including back income assessed in 1926.

Taxable Income, 1925		Normal Income Tax Assessed					
		1916			1926		
Towns	Cities and Villages	Amount	Percent	Rank	Amount	Percent	Rank
9	10	11	12	13	14	15	16
$ 2,054	$ 5,637	$ 647	.012	71	$ 1,514	.010	71
11,254	299,577	42,886	.805	21	33,677	.232	32
16,528	213,211	10,465	.197	41	24,175	.167	40
240,229	72,797	125,924	2.364	6	21,440	.148	44
125,776	3,634,875	84,245	1.581	12	271,125	1.873	9
1,118	17,804	2,761	.052	66	21,900	.151	43
8,393	14,385	2,778	.052	65	2,865	.020	69
75,044	202,656	9,182	.172	44	21,018	.145	45
4,572	254,968	28,296	.531	31	33,207	.229	34
18,933	71,376	4,976	.093	58	17,058	.117	50
13,121	376,319	29,803	.560	29	48,200	.333	25
5,590	55,382	6,537	.123	51	8,725	.060	60
57,739	4,408,649	195,092	3.660	4	485,886	3.356	5
212,447	1,179,975	74,293	1.395	15	124,941	.863	18
52,005	77,474	3,346	.063	63	11,052	.076	56
63,340	1,943,461	79,689	1.495	14	179,674	1.240	14
16,313	104,793	15,061	.283	38	19,747	.136	47
4,645	1,122,853	64,524	1.211	17	150,095	1.036	16
83,244	----------	3,798	.071	62	6,524	.045	64
65,174	1,499,024	47,112	.884	20	165,966	1.146	15
187,188	8,078	5,147	.097	57	13,740	.095	53
10,824	171,123	36,347	.682	24	34,263	.237	31
2,444	250,527	26,804	.503	33	33,510	.231	33
13,550	162,060	7,106	.134	48	22,113	.153	42
16,118	88,098	72,021	1.352	16	20,521	.142	46
10,887	473,551	28,040	.526	32	32,208	.223	35
2,959	31,328	2,780	.052	64	5,485	.038	66
13,159	1,067,454	42,455	.797	22	100,068	.691	19
17,849	61,988	3,999	.075	60	9,869	.068	58
133,646	17,866,984	285,198	5.351	3	1,276,821	8.816	2
1,353	320,372	5,483	.103	55	22,967	.159	41
50,311	2,402,944	110,979	2.082	8	228,906	1.581	11
296,635	29,907	106,399	1.995	11	28,648	.198	36
140,200	263,409	5,929	.112	54	36,300	.251	29
144,538	416,582	19,565	.367	35	45,978	.318	26
60,999	4,096,686	107,737	2.021	9	296,556	2.048	8
20,159	2,269,689	51,636	.969	19	218,860	1.511	12
62,294	468,381	38,168	.716	23	57,571	.398	22
9,420	18,548	2,316	.043	67	4,147	.029	67
7,342,583	73,952,220	2,350,993	44.122	1	7,011,472	48.430	1
7,626	215,374	9,363	.176	42	25,599	.177	38
5,385	382,901	8,078	.152	46	26,630	.184	37
108,105	554,164	18,180	.341	37	51,796	.358	24
11,513	2,406,000	81,055	1.521	13	209,520	1.447	13
74,036	220,949	7,807	.147	47	36,071	.250	30
19	8,953	1,733	.033	68	3,485	.024	68
2,260	71,316	6,579	.124	50	11,928	.082	54
7,789	149,120	10,805	.203	40	15,008	.104	51
858,682	442,809	18,696	.349	36	90,871	.627	20
20,740	175,542	6,892	.129	49	18,943	.125	48
1,066,431	7,068,749	359,242	6.741	2	679,827	4.697	3
2,413	118,068	9,147	.172	43	14,896	.103	52
35,873	6,118,969	110,865	2.080	10	482,400	3.332	6
2,992	110,678	6,415	.120	52	10,715	.074	57
30,562	65,742	19,955	.375	34	17,905	.124	49
27,224	281,235	33,179	.623	25	38,917	.269	28
4,983	10,935	1,018	.019	70	2,805	.019	70
32,809	238,179	6,181	.116	53	21,468	.167	39
51,609	6,615,756	112,140	2.105	7	508,360	3.511	4
8,654	87,622	8,122	.153	45	8,836	.061	59
10,407	54,059	5,163	.097	56	7,991	.055	61
1,592	61,179	12,452	.234	39	11,563	.080	55
37,258	10,363	3,823	.072	61	6,501	.045	63
37,234	735,244	30,305	.569	28	82,610	.571	21
1,732	45,597	1,543	.030	69	5,967	.041	65
80,097	503,940	32,898	.617	26	54,046	.374	23
191,948	2,695,401	63,564	1.194	18	234,826	1.622	10
657	412,428	31,285	.587	27	39,288	.272	27
12,078	76,092	4,087	.077	59	7,724	.053	62
19,728	4,699,042	138,380	2.597	5	455,539	3.146	7
18,057	1,941,565	28,974	.544	30	145,718	1.006	17
$12,386,128	$156,553,116	$5,328,443	100.000		$14,476,345	100.000	

Table

PUBLIC UTILITY FULL VALUES, TELEPHONE AND INHER

Counties	Full Values of Public Utilities, 1927				
	County Total			Towns	Cities and Villages
	Amount	Percent	Rank		
	1	2	3	4	5
Adams	$ 193,900	.093	50	$ 134,750	$ 59,150
Ashland	1,608,392	.769	21	217,977	1,390,415
Barron	34,860	.017	62	34,860	
Bayfield	60,905	.029	59	21,028	39,877
Brown	7,230,225	3.456	4	1,137,120	6,093,105
Buffalo	425,260	.203	41	244,770	180,490
Burnett					
Calumet	1,033,828	.494	26	817,453	216,375
Chippewa	5,077,380	2.427	9	4,376,820	700,560
Clark	634,170	.303	37	265,270	368,900
Columbia	4,116,350	1.968	14	1,986,600	2,129,750
Crawford					
Dane	2,485,960	1.187	17	670,220	1,815,740
Dodge	2,075,680	.992	20	700,450	1,375,230
Door	171,600	.082	52	115,830	55,770
Douglas	750,000	.359	34		750,000
Dunn	1,384,320	.662	24	917,980	466,340
Eau Claire	2,102,520	1.004	19	120,540	1,981,980
Florence					
Fond du Lac	4,694,850	2.244	12	681,850	4,013,000
Forest	91,410	.043	57	91,410	
Grant	37,450	.018	61	2,800	34,650
Green	857,850	.410	29	422,450	435,405
Green Lake	809,200	.387	32	185,850	623,350
Iowa	810,600	.388	31	269,150	541,450
Iron	377,585	.181	44	166,595	210,990
Jackson	668,180	.320	35	603,950	64,230
Jefferson	2,324,610	1.110	18	701,230	1,623,380
Juneau	593,600	.284	38	291,200	302,400
Kenosha	5,319,460	2.543	8	877,270	4,442,190
Kewaunee	190,410	.091	51	110,055	80,355
La Crosse	3,015,170	1.441	16	109,960	2,905,210
Lafayette	104,300	.050	56	33,600	70,700
Langlade	15,750	.001	64	15,750	
Lincoln	1,485,742	.710	23	844,962	640,780
Manitowoc	1,561,890	.746	22	464,970	1,096,920
Marathon	3,610,258	1.726	15	333,837	3,276,421
Marinette	4,364,906	2.086	13	3,442,261	922,645
Marquette	150,850	.072	53	70,350	80,500
Milwaukee	90,206,429	43.126	1	22,594,604	67,611,825
Monroe	799,930	.383	33	269,750	530,180
Oconto	496,815	.238	40	272,745	224,070
Oneida	7,130	.000	65	7,130	
Outagamie	6,044,387	2.890	6	707,680	5,336,707
Ozaukee	1,311,262	.627	25	789,944	521,318
Pepin	39,620	.019	60	17,640	21,980
Pierce	268,380	.128	45	109,760	158,620
Polk					
Portage	927,537	.444	28	100,777	826,760
Price	121,745	.058	54	88,237	33,508
Racine	13,811,750	6.602	2	1,605,690	12,206,060
Richland	76,650	.037	58	53,550	23,100
Rock	7,921,800	3.786	3	494,911	7,426,889
Rusk	829,303	.397	30	706,290	123,013
St. Croix	243,320	.116	46	243,320	
Sauk	4,856,950	2.322	11	4,230,800	626,150
Sawyer	10,377	.000	66	10,377	
Shawano	649,180	.310	36	554,348	94,832
Sheboygan	4,989,194	2.385	10	1,255,956	3,733,238
Taylor	235,915	.113	47	75,295	160,620
Trempealeau	197,970	.095	49	79,110	118,860
Vernon	217,490	.104	48	42,490	175,000
Vilas					
Walworth	1,008,430	.482	27	624,960	383,470
Washburn	56,140	.056	55	42,280	13,860
Washington	391,730	.187	43	336,160	55,570
Waukesha	5,775,380	2.761	7	2,994,670	2,780,710
Waupaca	558,107	.267	39	263,425	294,682
Waushara	424,550	.203	42	241,850	182,700
Winnebago	6,183,108	2.956	5	643,980	5,539,128
Wood	25,000	.012	63	1,562	23,438
TOTAL	$209,155,000	100.000		$60,940,459	$148,214,541

IV

ITANCE TAXES AND MOTOR VEHICLE LICENSE FEES, 1927

Telephone Taxes, 1927			Inheritance Tax, 1928			Motor Vehicle Licenses, 1928		
Amount	Percent	Rank	Amount	Percent	Rank	Amount	Percent	Rank
6	7	8	9	10	11	12	13	14
$ 345	.055	67	$ 552	.016	66	$ 24,697	.232	69
3,438	.547	28	9,593	.273	34	54,018	.508	55
2,395	.382	36	8,658	.246	36	119,605	1.124	28
973	.155	56	3,203	.086	50	33,909	.318	62
16,917	2.689	6	12,092	.344	26	255,508	2.401	8
1,034	.165	54	13,875	.395	24	62,152	.584	50
674	.107	60	306	.009	69	29,896	.281	64
1,872	.298	44	10,491	.299	30	76,815	.722	42
4,371	.695	21	22,174	.631	20	126,866	1.192	24
1,892	.301	43	3,374	.096	49	121,639	1.143	27
3,046	.484	30	20,418	.581	22	133,092	1.251	23
454	.072	66	2,241	.063	52	53,352	.501	56
32,983	5.245	2	67,515	1.922	6	571,109	5.366	2
7,468	1.188	16	22,496	.640	19	209,720	1.970	13
2,088	.332	39	1,603	.046	57	73,852	.694	44
11,466	1.823	11	9,898	.282	33	122,859	1.154	25
3,504	.557	27	3,744	.107	47	96,830	.910	33
8,963	1.426	13	26,636	.758	15	136,728	1.284	21
80	.012	71	11	.000		10,730	.101	71
13,807	2.195	8	37,111	1.056	11	255,800	2.404	7
297	.047	70	527	.015	67	26,376	.248	67
3,923	.624	25	22,855	.650	18	166,068	1.560	17
2,621	.417	32	7,574	.216	37	107,155	1.007	30
2,362	.376	37	11,299	.322	27	64,630	.607	49
530	.084	65	13,610	.387	25	70,972	.667	46
797	.127	57	1,202	.034	62	25,395	.239	68
1,015	.161	55	6,231	.178	40	56,073	.527	54
7,220	1.149	17	45,656	1.300	8	166,106	1.561	16
1,163	.194	52	6,500	.185	39	56,333	.529	53
13,234	2.104	9	52,462	1.493	7	206,189	1.937	14
1,701	.270	47	1,122	.032	63	62,092	.583	51
7,113	1.132	18	28,921	.823	14	188,739	1.773	15
1,604	.255	50	10,323	.294	32	74,377	.699	43
1,606	.255	49	1,813	.052	56	69,029	.649	48
2,546	.405	33	5,262	.150	42	70,641	.664	47
7,518	1.196	15	18,427	.525	23	219,553	2.063	12
5,746	.914	19	38,284	1.090	10	222,495	2.091	10
3,662	.582	26	8,660	.247	35	96,152	.904	34
648	.103	61	1,315	.038	60	36,945	.347	61
293,542	46.687	1	2,135,762	60.780	1	2,405,787	22.606	1
1,952	.311	42	4,310	.123	45	95,390	.897	35
2,063	.328	41	1,302	.037	61	79,127	.744	41
1,491	.237	51	2,146	.061	53	53,218	.500	57
13,881	2.207	7	26,070	.742	16	222,380	2.090	11
2,259	.359	38	3,681	.105	48	82,353	.774	39
552	.088	63	1,430	.041	59	28,178	.265	65
2,493	.396	34	3,995	.114	46	81,806	.769	40
1,734	.276	46	2,879	.082	51	93,913	.883	37
5,314	.845	20	2,000	.057	55	105,668	.993	31
1,062	.169	53	412	.012	68	45,928	.432	58
23,386	3.716	3	69,972	1.992	5	320,758	3.014	3
552	.088	64	5,286	.151	41	72,775	.684	45
18,508	2.943	4	103,623	2.950	3	293,817	2.761	4
1,655	.263	48	31,361	.893	12	38,759	.364	60
2,926	.465	31	4,371	.125	44	87,204	.820	38
4,358	.693	22	11,131	.317	29	141,406	1.329	20
319	.051	68				21,713	.204	70
2,463	.392	35	21,778	.620	21	117,251	1.102	29
12,840	2.042	10	318,062	9.052	2	279,869	2.630	5
782	.124	58	756	.022	65	44,501	.418	59
2,075	.330	40	7,327	.209	38	94,880	.892	36
1,752	.279	45	11,139	.317	28	102,784	.966	32
306	.049	69	798	.023	64	26,544	.250	66
7,569	1.204	14	39,790	1.133	9	154,335	1.450	18
641	.102	62	1,503	.043	58	31,048	.292	63
4,023	.640	23	10,358	.295	31	122,443	1.151	26
9,249	1.471	12	30,763	.876	13	240,628	2.261	9
4,000	.636	24	5,136	.146	43	143,775	1.351	19
712	.113	59	2,027	.058	54	59,697	.561	52
18,031	2.867	5	70,638	2.011	4	262,720	2.469	6
3,180	.506	29	25,719	.732	17	136,554	1.283	22
$628,746	100.000		$3,513,559	100.000		$10,641,706	100.000	

Table V

RATIOS IN PERCENTS TO GENERAL PROPERTY FULL VALUES OF TAXABLE INCOME AND PUBLIC UTILITY VALUES IN 1925 OR 1927

Counties	Ratios of Individual Taxable Income, 1925						Ratios of Estimated Corporation Taxable Income, 1925						Ratios of Public Utility Values, 1927		
	County Total		Towns		Cities and Villages		County Total		Towns		Cities and Villages		County Total	Towns	Cities & Villages
	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Percent	Percent
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Adams	.898%	71	.198%	69	5.979%	34	.070%	70	.021%	57	.421%	67	1.776%	1.405%	4.459%
Ashland	4.587	11	.708	27	8.222	9	1.215	28	.974	8	2.253	31	6.832	2.039	10.823
Barron	1.448	54	.380	51	4.589	54	.418	48	.042	44	1.521	43	.064	.086	
Bayfield	1.481	52	.919	15	5.808	38	1.422	21	1.279	4	2.756	22	.301	.120	1.505
Brown	4.450	13	.820	19	6.384	31	3.281	8	.320	19	4.855	11	6.407	2.894	8.282
Buffalo	1.413	55	.889	16	3.563	67	.064	71	.005	67	.311	69	1.459	1.033	3.327
Burnett	.988	68	.413	48	5.970	36	.166	63	.068	35	1.014	51			
Calumet	1.090	65	.465	44	3.392	68	.626	37	.262	21	1.963	36	2.419	2.617	1.880
Chippewa	2.290	33	.428	47	5.796	39	.437	45	.012	63	1.232	50	8.774	11.587	3.487
Clark	1.716	46	.591	33	6.679	23	.165	64	.042	45	.707	58	1.147	.588	3.627
Columbia	2.595	28	.301	62	6.882	21	.617	38	.032	49	1.710	40	7.132	5.365	10.295
Crawford	1.543	49	.655	30	3.706	64	.219	57	.028	52	.685	59			
Dane	4.761	9	1.165	8	6.900	19	1.574	20	.055	41	2.479	26	.887	.684	.996
Dodge	2.293	32	.544	34	5.721	43	1.168	29	.269	20	2.929	18	1.782	.920	3.414
Door	1.135	64	.497	38	4.052	61	.426	46	.247	22	1.309	47	.591	.512	.865
Douglas	5.546	7	.491	39	6.498	28	2.336	15	.466	13	2.690	23	.893		1.062
Dunn	2.146	35	.865	17	5.679	45	.255	56	.046	43	.832	54	2.919	2.588	3.900
Eau Claire	5.914	6	.389	50	8.912	4	1.822	18	.020	58	2.802	21	3.248	.523	4.753
Florence	2.096	38	2.096	4			1.218	27	1.218	5					
Fond du Lac	4.003	16	.478	41	7.422	12	1.283	26	.106	27	2.425	28	3.832	1.129	6.455
Forest	1.456	53	1.107	9	6.424	30	1.101	30	1.152	6	.663	63	.516	.557	
Grant	1.855	43	.672	28	5.063	51	.209	59	.017	60	.733	57	.042	.004	.151
Green	2.327	31	.996	12	6.025	33	.416	49	.005	68	1.558	42	1.520	1.015	2.940
Green Lake	2.113	37	.361	54	5.770	42	.567	41	.065	38	1.630	41	2.717	.911	6.635
Iowa	1.839	44	.962	14	5.608	47	.188	62	.036	47	.847	53	1.484	.601	5.501
Iron	2.193	34	.648	31	3.949	62	2.431	14	.102	29	5.078	9	1.910	1.693	2.126
Jackson	1.289	59	.525	36	4.575	55	.138	66	.015	61	.666	62	2.765	3.076	1.418
Jefferson	3.020	25	.441	46	5.973	35	1.349	23	.031	51	2.859	19	2.926	1.636	4.435
Juneau	1.546	48	.348	56	4.360	58	.327	53	.105	28	.850	52	2.476	1.716	4.308
Kenosha	8.601	2	2.472	2	10.468	2	12.024	1	.400	14	15.503	1	3.384	2.288	3.738
Kewaunee	1.062	67	.294	63	3.687	65	.959	33	.008	64	4.057	16	.601	.459	1.043
La Crosse	6.419	5	.735	26	8.514	7	3.173	10	.244	23	4.254	14	3.974	.528	5.275
Lafayette	1.361	57	.641	32	5.392	48	.586	40	.625	12	.355	68	.200	.756	.906
Langlade	3.422	20	.963	13	7.202	15	1.376	22	.764	10	2.292	30	.551	.883	
Lincoln	3.135	24	.243	68	7.409	13	1.762	19	.666	11	3.264	17	4.250	3.824	4.985
Manitowoc	3.410	21	.476	42	6.662	24	3.438	7	.123	26	7.021	2	1.291	.837	1.678
Marathon	3.869	17	.469	43	7.771	11	1.999	16	.032	50	4.266	13	2.998	.519	5.834
Marinette	4.108	15	.748	24	6.889	20	1.349	24	.368	15	2.167	32	11.879	20.893	4.551
Marquette	1.145	63	.193	70	4.728	52	.212	58	.090	31	.671	61	1.197	.708	3.026
Milwaukee	9.772	1	3.253	1	10.939	1	5.549	2	7.198	1	5.783	6	5.953	20.395	4.814
Monroe	2.060	39	.521	37	6.383	32	.521	42	.024	56	1.916	37	1.860	.844	4.801
Oconto	1.365	56	.264	66	3.858	63	1.300	25	.026	54	4.186	15	1.727	1.352	2.609
Oneida	4.294	14	1.881	5	7.990	10	2.648	13	.826	9	5.342	7	.000	.537	
Outagamie	3.742	18	.489	40	5.300	50	1.909	17	.028	53	2.814	20	4.916	1.696	6.571
Ozaukee	3.163	23	1.091	10	6.925	17	.831	35	.324	18	1.753	39	3.639	3.369	4.139
Pepin	1.880	42	.536	35	5.878	37	.071	69	.000	71	.281	70	.319	.187	.742
Pierce	1.689	47	.391	49	5.611	46	.199	61	.008	65	.777	56	.718	.385	1.791
Polk	1.086	66	.317	60	3.219	69	.390	51	.026	55	1.403	46			
Portage	3.239	22	.324	59	7.131	16	3.110	11	3.534	2	2.474	27	2.243	.416	4.830
Price	2.730	27	.823	18	6.536	25	.967	32	.154	25	2.592	25	.662	.745	.512
Racine	6.496	4	1.347	7	8.228	8	4.305	4	2.230	3	5.003	10	6.846	3.244	8.016
Richland	1.493	50	.759	23	4.545	56	.301	55	.008	66	1.459	44	.191	.167	.293
Rock	5.510	8	.810	21	8.640	6	4.100	5	.066	37	6.746	5	5.663	.949	8.462
Rusk	1.491	51	.138	71	4.353	59	.470	43	.019	59	1.419	45	3.975	5.230	1.673
St. Croix	1.754	45	.341	58	6.440	29	.201	60	.083	32	.592	66	.503	.652	
Sauk	2.122	36	.344	57	5.786	41	.442	44	.058	39	1.233	49	7.244	9.456	2.807
Sawyer	1.237	61	.664	29	6.511	26	.118	68	.041	46	.819	55	.707	.779	
Shawano	1.174	62	.307	61	3.640	66	.615	39	.100	30	2.081	34	1.493	1.695	.881
Sheboygan	4.714	10	.788	22	6.780	22	4.483	3	.992	7	6.794	4	3.277	2.454	3.694
Taylor	1.248	60	.278	64	5.308	49	.426	47	.048	42	2.009	35	1.172	.468	3.971
Trempealeau	.967	69	.375	52	3.020	70	.161	65	.033	48	.603	65	.496	.252	1.394
Vernon	1.319	58	.449	45	4.640	53	.130	67	.004	69	.611	64	.451	.109	1.833
Vilas	2.373	30	1.509	6	8.898	5	.376	52	.341	17	.683	60			
Walworth	2.915	26	.740	25	6.508	27	.909	34	.070	34	2.295	29	1.174	1.138	1.235
Washburn	1.957	40	.360	55	6.918	18	.314	54	.015	62	1.243	48	.375	.366	.404
Washington	2.511	29	.813	20	5.792	40	1.059	31	.219	24	2.683	24	.713	.940	.289
Waukesha	4.527	12	2.448	3	7.396	14	3.103	12	.359	16	6.867	3	6.200	5.455	7.270
Waupaca	1.939	41	.276	65	4.530	57	.724	36	.002	70	1.850	38	.983	.753	1.355
Waushara	.925	70	.248	67	4.349	60	.410	50	.067	36	2.145	33	2.019	1.366	5.500
Winnebago	7.384	3	1.022	11	9.588	3	3.550	6	.056	40	4.765	12	4.561	1.767	5.587
Wood	3.593	19	.362	53	5.714	44	3.178	9	.074	33	5.217	8	.000	.000	.058
TOTAL	5.241%		.819%		8.600%		3.019%		.540%		4.905%		3.722%	2.659%	4.455%

Table VI

FULL VALUES OF GENERAL PROPERTY PER ACRE, PER CAPITA AND PER SCHOOL CENSUS CHILD

Counties	Average Full Value Per Acre, 1927 All Property		Per Acre Full Value Agricultural, Waste, Timber R. E. 1927, Towns		Average Per Capita Full Values, 1922						Average Value Per School Census Child, 1927					
					County Total		Towns		Cities and Villages		County Total		Towns		Cities and Villages	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Adams	$ 20.81	66	$ 18.50	61	$ 1,258	66	$ 1,464	66	$ 684	67	$ 3,674	63	$ 4,037	56	$ 2,233	68
Ashland	30.17	59	14.17	66	1,223	67	1,778	49	898	62	2,949	68	3,286	65	2,888	64
Barron	79.76	37	62.25	32	1,623	44	1,942	42	1,076	45	4,724	45	4,749	44	4,128	48
Bayfield	17.08	69	13.75	68	1,711	35	2,095	33	640	69	3,119	66	3,614	64	1,652	70
Brown	299.25	7	96.74	19	1,465	56	1,716	55	1,322	28	5,217	36	4,371	53	5,850	25
Buffalo	55.50	48	45.53	44	1,967	19	2,262	25	1,024	48	6,036	27	6,238	25	5,288	31
Burnett	21.69	65	19.87	59	1,380	60	1,486	65	1,023	49	3,853	60	3,923	60	3,320	61
Calumet	173.54	17	132.35	5	2,415	8	2,780	17	1,522	8	7,460	13	7,348	19	7,353	7
Chippewa	76.32	39	51.68	39	1,603	46	2,072	34	1,153	39	4,616	49	5,245	40	3,934	51
Clark	58.65	47	50.93	41	1,707	36	1,949	39	1,169	38	4,340	53	4,379	52	4,178	46
Columbia	100.95	28	68.20	28	2,229	10	3,163	9	1,327	25	6,699	22	7,256	21	5,948	22
Crawford	62.67	44	48.10	43	1,711	34	2,239	27	1,040	46	4,977	41	5,605	33	3,899	52
Dane	323.84	6	96.15	20	2,575	5	3,189	8	2,104	1	9,619	2	8,085	12	10,730	1
Dodge	170.96	18	116.80	8	2,487	6	3,725	5	1,325	26	7,845	10	9,170	6	6,177	18
Door	84.26	36	62.09	33	1,402	59	1,585	61	942	59	4,150	58	4,433	50	3,983	49
Douglas	85.04	34	14.85	64	1,654	42	1,755	50	1,450	15	5,508	33	3,940	59	5,958	21
Dunn	71.85	40	57.16	34	1,849	23	2,066	36	1,363	20	5,346	34	5,525	34	4,880	37
Eau Claire	131.59	20	51.29	40	1,496	51	2,271	24	1,221	36	5,897	28	5,932	29	5,875	23
Florence	15.75	70	13.77	67	1,724	32	1,716	54			4,651	48	4,651	46		
Fond du Lac	228.11	12	113.22	9	1,840	25	2,935	13	1,212	37	7,071	16	8,066	13	6,313	15
Forest	22.98	64	20.38	57	1,800	27	1,893	43	671	68	4,362	52	4,773	43	2,170	69
Grant	100.42	29	76.62	24	2,451	7	3,364	6	1,304	30	7,635	11	8,668	10	5,643	29
Green	124.42	22	97.02	18	2,953	2	4,113	1	1,519	9	8,800	4	9,765	4	6,708	13
Green Lake	113.75	23	78.26	23	2,178	12	3,010	10	1,293	32	6,783	21	8,347	11	4,823	38
Iowa	87.99	32	78.96	22	2,950	3	3,816	4	1,309	29	9,093	3	10,466	2	5,711	28
Iron	30.34	58	18.20	62	1,571	47	2,226	28	1,006	52	5,166	37	5,429	36	5,099	35
Jackson	32.30	57	26.79	54	1,667	40	1,847	46	1,221	35	4,269	54	4,234	55	4,430	44
Jefferson	186.63	16	105.29	12	2,196	11	2,918	14	1,485	12	8,124	8	8,673	9	7,594	6
Juneau	39.91	53	30.18	51	1,365	63	1,746	52	1,024	47	4,230	56	4,550	49	3,641	58
Kenosha	791.67	3	149.83	3	1,795	29	2,997	11	1,704	3	8,659	6	9,021	8	8,546	3
Kewaunee	129.64	21	98.24	16	1,893	20	2,113	31	1,334	23	5,781	30	5,843	30	5,186	34
La Crosse	208.16	15	55.73	35	1,476	53	2,147	30	1,325	27	5,327	35	5,483	35	5,270	32
Lafayette	108.84	24	97.65	17	3,075	1	3,955	2	1,231	34	8,741	5	10,198	3	4,814	39
Langlade	41.13	52	25.46	55	1,298	65	1,587	60	958	58	3,801	61	3,804	63	3,795	55
Lincoln	48.26	50	32.60	50	1,403	58	2,065	35	908	60	4,697	47	5,945	28	3,536	59
Manitowoc	268.75	8	122.65	7	1,798	28	2,247	26	1,358	21	6,789	20	6,759	24	6,873	11
Marathon	106.33	25	54.60	38	1,468	54	1,556	62	1,371	18	4,719	46	3,941	58	5,984	20
Marinette	33.84	56	14.93	63	1,039	71	1,110	71	874	65	2,982	67	2,611	71	3,363	60
Marquette	36.99	54	28.98	52	1,525	48	1,703	56	1,102	42	4,242	55	4,390	51	3,773	56
Milwaukee	9,840.35	1	416.03	1	1,658	41	2,152	29	1,674	4	8,056	9	9,163	7	7,980	4
Monroe	60.83	45	49.66	42	1,519	49	1,747	51	1,007	51	4,786	43	5,151	41	3,973	50
Oconto	36.64	55	26.90	53	1,160	69	1,287	70	901	61	2,734	70	2,710	68	2,791	66
Oneida	25.24	62	11.98	70	1,511	50	1,726	53	1,338	22	4,735	44	4,567	48	5,011	36
Outagamie	257.97	9	87.10	21	1,607	45	1,946	41	1,477	13	6,179	25	5,283	39	6,862	12
Ozaukee	217.63	13	136.86	4	2,035	16	2,451	23	1,369	19	6,795	19	7,495	17	5,792	27
Pepin	70.62	41	55.13	37	1,699	37	1,948	40	1,016	50	5,125	39	5,353	38	4,514	41
Pierce	86.91	33	67.80	29	1,854	22	2,105	32	1,141	40	5,828	29	6,037	27	5,244	33
Polk	53.74	49	43.69	46	1,696	38	1,829	48	1,491	11	4,466	51	3,992	57	5,812	26
Portage	64.87	43	37.09	48	1,106	70	1,310	69	858	66	3,348	64	3,126	66	3,720	57
Price	18.31	68	12.50	69	1,201	68	1,325	68	989	54	2,828	69	2,620	69	3,305	62
Racine	849.73	2	162.59	2	1,849	24	2,869	15	1,721	2	8,214	7	9,266	5	7,933	5
Richland	90.27	31	73.42	25	2,310	9	2,560	20	1,558	7	6,200	24	6,188	26	6,277	16
Rock	256.16	10	98.54	15	2,054	15	3,300	7	1,503	10	7,505	12	8,040	14	7,220	8
Rusk	29.17	60	20.24	58	1,378	61	1,626	59	971	57	3,285	65	2,958	67	4,133	47
St. Croix	84.97	35	69.00	27	1,982	17	2,487	22	987	55	6,058	26	6,780	23	4,454	42
Sauk	106.35	26	72.11	26	2,153	14	2,789	16	1,328	24	6,817	18	7,178	22	6,211	17
Sawyer	15.14	71	14.32	65	1,792	30	2,017	37	876	64	4,607	50	4,696	45	3,801	54
Shawano	58.78	46	44.83	45	1,368	62	1,514	64	1,088	44	3,859	59	3,873	61	3,813	53
Sheboygan	404.92	5	129.91	6	1,829	26	2,839	12	1,581	6	7,140	15	7,575	16	6,909	10
Taylor	25.71	61	22.29	56	1,339	64	1,444	67	995	53	2,685	71	2,620	70	2,982	63
Trempealeau	69.47	42	55.65	36	1,740	31	1,952	38	1,094	43	4,931	42	5,084	42	4,441	43
Vernon	79.56	38	66.50	30	1,681	39	1,864	44	1,109	41	5,122	40	5,417	37	4,200	45
Vilas	19.70	67	10.95	71	1,717	33	1,863	45			5,654	31	5,839	31	4,620	40
Walworth	216.93	14	112.28	10	2,701	4	3,842	3	1,606	5	10,529	1	12,160	1	8,551	2
Washburn	24.57	63	18.61	60	1,481	52	1,697	57	984	56	3,783	62	4,337	54	2,648	67
Washington	165.38	19	109.84	11	2,161	13	2,560	19	1,459	14	7,184	14	7,270	20	7,030	9
Waukesha	241.04	11	102.40	14	1,968	18	2,591	18	1,297	31	6,881	17	7,892	15	5,870	24
Waupaca	97.92	30	63.51	31	1,888	21	1,840	47	1,258	33	5,521	32	5,626	32	5,354	30
Waushara	43.41	51	36.89	49	1,466	55	1,656	58	897	63	4,170	57	4,604	47	2,834	65
Winnebago	407.89	4	105.11	13	1,638	43	2,522	21	1,406	17	6,471	23	7,444	18	6,169	19
Wood	103.55	27	41.77	47	1,441	57	1,531	63	1,416	16	5,136	38	3,873	62	6,415	14
TOTAL	$142.90		$54.53		$1,776		$2,260		$1,472		$6,407		$5,913		$6,798	

Table

AVERAGE TAX RATES ON THE FULL

Counties	Average Rate of all General Property Tax Levies						Rate of County Levies: Towns	
	County Total		Towns		Cities & Villages			
	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank
	1	2	3	4	5	6	7	8
Adams	.02206	46	.01993	50	.03735	64	.00755	51
Ashland	.03292	68	.02980	66	.03339	57	.00926	63
Barron	.01640	9	.01377	16	.02602	37	.00365	9
Bayfield	.02907	62	.02623	60	.04731	69	.00995	67
Brown	.02284	49	.01896	46	.02481	28	.00693	47
Buffalo	.01849	27	.01752	42	.02276	17	.00654	39
Burnett	.02388	52	.02295	55	.03219	54	.00572	30
Calumet	.01290	1	.01067	4	.01968	3	.00393	11
Chippewa	.01920	32	.01478	25	.02651	40	.00555	28
Clark	.02245	48	.01961	48	.03505	60	.00764	55
Columbia	.02050	39	.01656	37	.02734	45	.00701	48
Crawford	.01926	33	.01656	38	.02590	36	.00657	40
Dane	.01783	20	.01421	18	.01978	5	.00363	8
Dodge	.01562	7	.01242	9	.02163	10	.00564	29
Door	.01813	23	.01644	35	.02439	26	.00463	19
Douglas	.02503	57	.02855	64	.02436	25	.00812	57
Dunn	.01672	14	.01432	22	.02387	22	.00436	17
Eau Claire	.01918	31	.01468	24	.02167	11	.00530	25
Florence	.03307	69	.03307	70			.01060	71
Fond du Lac	.02014	38	.01327	11	.02682	41	.00605	35
Forest	.03069	65	.02916	65	.04756	70	.01046	70
Grant	.01713	17	.01434	23	.02533	33	.00507	21
Green	.01898	30	.01600	34	.02730	44	.00819	60
Green Lake	.01660	13	.01362	12	.02309	20	.00611	37
Iowa	.01346	2	.01110	7	.02413	24	.00346	6
Iron	.02687	59	.02598	59	.02685	42	.00763	54
Jackson	.02492	56	.02304	56	.03307	56	.00819	59
Jefferson	.01802	22	.01427	20	.02235	14	.00608	36
Juneau	.02444	54	.02129	53	.03189	52	.01000	68
Kenosha	.01509	4	.00903	1	.01705	2	.00123	1
Kewaunee	.01529	5	.01319	10	.02309	19	.00436	18
La Crosse	.02193	45	.01650	36	.02398	23	.00515	24
Lafayette	.01538	6	.01369	14	.02508	30	.00509	23
Langlade	.02998	63	.02626	61	.03617	61	.00801	56
Lincoln	.02406	53	.01979	49	.03060	48	.00813	58
Manitowoc	.01640	10	.01076	6	.02107	8	.00275	4
Marathon	.01706	16	.01481	27	.01990	6	.00434	15
Marinette	.03234	66	.03011	67	.03419	58	.00747	50
Marquette	.02241	47	.01875	45	.03618	62	.00507	22
Milwaukee	.02088	43	.01072	5	.02168	12	.00261	3
Monroe	.02054	41	.01685	41	.03120	49	.00598	33
Oconto	.02809	61	.02377	57	.03822	65	.00903	62
Oneida	.03609	71	.03388	71	.03886	66	.00994	66
Outagamie	.01889	29	.01480	26	.02075	7	.00490	20
Ozaukee	.01713	18	.01431	21	.02236	15	.00680	44
Pepin	.01832	24	.01658	40	.02386	21	.00639	38
Pierce	.01624	8	.01363	13	.02464	27	.00435	16
Polk	.02003	36	.01860	44	.02616	38	.00530	26
Portage	.02010	37	.01532	30	.02686	43	.00548	27
Price	.03414	70	.03242	69	.03725	63	.00821	61
Racine	.01431	3	.01004	2	.01568	1	.00195	2
Richland	.01743	19	.01547	31	.02533	34	.00577	31
Rock	.01848	26	.01378	17	.02126	9	.00408	12
Rusk	.02555	58	.02432	58	.02775	47	.00424	14
St. Croix	.01646	11	.01375	15	.02560	35	.00410	13
Sauk	.01836	25	.01598	33	.02308	18	.00667	43
Sawyer	.02791	60	.02728	62	.03480	59	.00680	45
Shawano	.02053	40	.01911	47	.02484	29	.00739	49
Sheboygan	.01655	12	.01041	3	.01973	4	.00318	5
Taylor	.03030	64	.02787	63	.03998	67	.00762	53
Trempealeau	.02334	50	.02111	52	.03154	50	.00964	64
Vernon	.02093	44	.01820	43	.03205	53	.00758	52
Vilas	.03289	67	.03132	68	.04388	68	.01029	69
Walworth	.01853	28	.01481	28	.02514	31	.00659	41
Washburn	.02356	51	.02109	51	.03183	51	.00583	32
Washington	.01700	15	.01423	19	.02213	13	.00659	42
Waukesha	.02057	42	.01563	32	.02742	46	.00684	46
Waupaca	.01988	35	.01657	39	.02521	32	.00604	34
Waushara	.01785	21	.01495	29	.03279	55	.00367	10
Winnebago	.01966	34	.01159	8	.02265	16	.00349	7
Wood	.02484	55	.02264	54	.02621	39	.00978	65
TOTAL	.01976		.01597		.02238		.00555	

VII

VALUE OF GENERAL PROPERTY, 1927

Average Rate of Local Levies				Average Rate of Local School Levies				% Combined State and County to Total Levies			
Towns		Cities & Villages		Towns		Cities and Villages		Towns		Cities & Villages	
Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank	Percent	Rank	Percent	Rank
9	10	11	12	13	14	15	16	17	18	19	20
.00511	42	.00770	25	.00634	51	.02166	68	40.05%	25	21.37%	45
.00946	67	.01038	59	.01104	61	.01405	48	31.23	51	26.82	20
.00407	17	.00753	21	.00561	43	.01456	50	29.73	57	15.13	63
.00476	36	.01502	67	.01109	62	.02202	69	39.55	28	21.70	43
.00703	59	.00715	17	.00457	26	.01100	30	38.80	31	26.84	19
.00591	51	.00695	15	.00464	29	.00884	10	39.80	26	30.62	9
.00698	58	.00893	43	.00982	57	.01724	63	26.81	65	18.71	57
.00379	14	.00880	42	.00251	1	.00677	1	40.99	20	20.87	47
.00430	23	.00870	40	.00453	24	.01173	40	40.28	23	22.93	34
.00533	45	.01395	65	.00622	48	.01234	44	41.13	18	24.99	25
.00459	32	.00929	48	.00453	25	.01069	26	44.91	13	26.93	18
.00413	18	.00766	24	.00543	40	.01163	39	42.23	17	25.54	24
.00528	44	.00743	20	.00488	35	.00823	6	28.52	62	20.84	49
.00363	11	.00759	22	.00272	2	.00806	5	48.85	5	27.62	16
.00421	19	.00837	36	.00717	53	.01120	36	30.76	54	19.78	51
.00782	61	.00542	6	.01218	64	.01068	25	29.94	56	33.88	2
.00461	33	.00812	31	.00492	36	.01107	34	33.46	45	19.60	53
.00450	28	.00560	8	.00445	23	.01052	22	39.02	29	25.60	23
.00887	66			.01317	68			33.32	46		
.00357	8	.00942	50	.00322	6	.01100	31	48.79	6	23.86	32
.00487	39	.01642	69	.01340	70	.02025	65	37.34	36	22.89	35
.00440	25	.00910	47	.00444	22	.01095	28	38.37	32	20.87	48
.00357	9	.00834	34	.00381	12	.01077	27	53.87	1	30.00	10
.00359	10	.00650	14	.00349	8	.01012	18	48.00	7	28.00	14
.00347	5	.00893	44	.00374	11	.01155	38	35.02	40	15.13	64
.00783	62	.00381	1	.01009	60	.01502	54	30.99	52	29.83	11
.00803	63	.00910	46	.00639	50	.01578	61	37.38	35	24.80	27
.00462	34	.00732	19	.00314	5	.00867	9	45.62	11	28.46	13
.00450	29	.00699	16	.00636	49	.01447	49	48.96	4	32.69	3
.00334	3	.00498	4	.00408	14	.00960	16	17.78	71	14.49	67
.00427	22	.00796	30	.00413	17	.01064	24	36.33	37	19.49	55
.00521	43	.00887	38	.00571	44	.01035	21	33.84	44	19.82	50
.00403	16	.01024	58	.00414	18	.00932	13	40.33	22	22.01	40
.00809	64	.01326	64	.00973	56	.01498	53	32.14	50	21.92	41
.00538	46	.00998	56	.00585	45	.01220	42	43.22	16	27.51	17
.00447	27	.00780	27	.00311	4	.01019	20	29.48	59	14.64	66
.00577	50	.00776	26	.00427	21	.00750	3	32.24	49	23.33	33
.00999	69	.01096	60	.01222	65	.01563	59	26.24	68	22.20	39
.00624	53	.00951	52	.00699	52	.02223	70	29.43	60	12.25	70
.00343	4	.01003	57	.00425	19	.00865	8	28.37	63	13.84	68
.00566	49	.00952	53	.00478	33	.01569	60	38.06	34	19.19	56
.00694	57	.01267	62	.00737	54	.01617	62	39.78	27	21.54	29
.01028	70	.01519	68	.01323	69	.01348	47	30.61	55	26.23	21
.00561	48	.00723	18	.00386	13	.00834	7	36.01	38	24.94	26
.00356	7	.00791	29	.00352	9	.00745	2	50.52	2	31.32	6
.00366	13	.00478	3	.00610	47	.01226	43	41.09	19	28.55	12
.00473	35	.00782	28	.00412	15	.01245	45	35.10	39	17.76	58
.00456	31	.00761	23	.00831	55	.01261	46	30.82	53	22.71	36
.00395	15	.00979	54	.00552	42	.01098	29	38.24	33	22.66	37
.00987	68	.01432	66	.01391	71	.01478	51	26.65	66	21.86	42
.00308	1	.00414	2	.00458	27	.00924	12	23.73	69	14.65	65
.00425	21	.00859	39	.00502	37	.01105	33	40.06	24	22.46	38
.00450	30	.00563	9	.00477	32	.01102	32	32.73	48	21.70	44
.00667	55	.00837	35	.01298	67	.01494	52	19.18	70	15.99	62
.00443	26	.00557	7	.00479	34	.01557	58	32.92	47	17.42	60
.00477	37	.00586	11	.00412	16	.00998	17	44.35	14	31.38	5
.00723	60	.01214	61	.01282	66	.01525	56	26.49	67	21.31	46
.00604	52	.00568	10	.00525	39	.01144	37	40.89	21	31.08	8
.00320	2	.00823	32	.00360	10	.00801	4	34.70	41	17.68	59
.00855	65	.01321	63	.01127	63	.01897	64	28.89	61	19.51	54
.00646	54	.00996	55	.00458	28	.01176	41	47.69	8	31.12	7
.00544	47	.00929	49	.00475	31	.01508	55	44.03	15	23.96	31
.01078	71	.01770	70	.00982	58	.01544	57	34.24	42	24.46	30
.00353	6	.00874	41	.00426	20	.00940	14	47.42	9	27.32	15
.00495	40	.00503	5	.00988	59	.02054	67	29.67	58	19.67	52
.00422	20	.00615	13	.00299	3	.00897	11	49.38	3	31.65	4
.00364	12	.00905	45	.00472	30	.01119	35	46.53	10	26.17	22
.00507	41	.00837	37	.00506	38	.01059	23	38.87	30	24.77	28
.00483	38	.00828	33	.00602	46	.02041	66	27.39	64	12.48	69
.00435	24	.00945	51	.00332	7	.00946	15	33.86	43	16.51	61
.00692	56	.00596	12	.00551	41	.01013	19	45.08	12	38.60	1
.00483		.00855		.00516		.00955		37.41%		19.14%	

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